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**REPORT**

ON THE

**PUBLIC DEPARTMENTS.**

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P

Canada (1839-1840) Public Service,  
Commission on the several departments of the

# REPORT

ON THE

## PUBLIC DEPARTMENTS

*OF THE PROVINCE*

BY A COMMISSION APPOINTED

*By His Excellency the Lieutenant Governor,*

IN CONFORMITY WITH AN ADDRESS

OF THE

### HOUSE OF ASSEMBLY

OF

190349.

14.7.24.

### UPPER CANADA,

IN

### 1839.

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TORONTO:

W. J. COATES,—PRINTER.

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## REPORT ON PUBLIC DEPARTMENTS.

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### ADDRESS OF ASSEMBLY.

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*To His Excellency SIR GEORGE ARTHUR, Knight Commander of the Royal Hanoverian Guelphic Order, Lieutenant Governor of the Province of Upper Canada, Major General Commanding Her Majesty's Forces therein, &c. &c. &c.*

AY IT PLEASE YOUR EXCELLENCY,

We, Her Majesty's dutiful and loyal Subjects, the Commons of Upper Canada, in Provincial Parliament assembled, beg leave to thank Your Excellency for the careful investigation which has been made into that branch of the public service, connected with the offices of the Provincial and Private Secretary, and for the zealous desire shewn by Your Excellency to put those Departments upon an effectual footing.

We beg leave to inform Your Excellency, that we are of opinion, that a similar investigation, and close scrutiny into the business, conduct and organization, of every other Public Department in the Province, will be productive of great advantage to the public service.

We therefore pray that Your Excellency will be pleased to employ some fit and disinterested person or persons, to make such an investigation and scrutiny as would enable them to report on the state of each Department, and to recommend such changes in the system of conducting the public duties, as they may think will be beneficial; and that their report should be transmitted to the Legislature at the next Session; and we assure Your Excellency that we will make good the necessary expenses attending such proceeding.

ALLAN N. MACNAB,

*Speaker.*

Commons House of Assembly,  
Ninth day of May, 1839.

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### HIS EXCELLENCY'S ANSWER.

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GENTLEMEN:

This Address is most gratifying to me, and I shall, with great readiness, endeavour to comply with your wishes, by instituting an early investigation into the state of the several Public Departments under this Government, in order that a particular report of their actual conditions, with suggestions for such changes and improvements as they may appear to be susceptible of may be laid before the Legislature at the next Session.



## COMMISSION.

### Upper Canada.

GEO. ARTHUR.

*VICTORIA, by the Grace of GOD, of the United Kingdom of Great Britain and Ireland, QUEEN, Defender of the Faith, &c. &c. &c.*

To the Honourable *Robert Baldwin Sullivan*; the Honourable *William Allan*; the Honourable *Augustus Baldwin*; the Honourable *William Henry Draper*; the Honourable *Richard Alexander Tucker*, Members of our Executive Council, in and for our said Province of Upper Canada; the Honourable *Robert Sympson Jameson*, Vice Chancellor of our Court of Chancery, in and for our said Province; the Honourable *John Henry Dunn*, our Receiver General, in and for our said Province; the Honourable *John Macaulay*, Inspector General of Provincial Accounts, in and for our said Province; the Honourable *John Simcoe Macaulay*, Member of the Legislative Council, in and for our said Province; the Honourable *Levius Peters Sherwood*, the Honourable *James Buchanan Macaulay*, the Honourable *Jonas Jones*, the Honourable *Archibald McLean*, Justices of our Court of Queen's Bench, in and for our said Province; *Christopher Alexander Hagerman*, Esquire, our Attorney General, in and for our said Province; *Charles Chichester*, Esquire, Colonel in our Forces; *Henry Sherwood*, Esquire; the Reverend *John McCaul*, Principal of Upper Canada College; the Reverend *Henry J. Grasett*; *Samuel B. Harrison*, Esquire, Civil Secretary to our Lieutenant Governor of our said Province; *William Hepburn*, Esquire, Registrar of the Court of Chancery, in and for our said Province; *James Hopkirk*, Esquire; and to all to whom these Presents shall come—

#### GREETING :

WHEREAS the Honourable the Commons House of Assembly, of our Province of Upper Canada, did, by their Address to our Lieutenant Governor of our said Province, pray that he would be pleased to employ some fit and disinterested person or persons to investigate the business, conduct and organization, of the several Public Departments in our said Province; and that the person or persons so employed should report on the state of the said several Departments, and what changes in the system of conducting the public business in the said several Departments would, in the opinion of such person or persons, be beneficial: which Report, the said House of Assembly further prayed, should be laid before them, at the next meeting of the Provincial Parliament :

NOW KNOW YE, that we, in compliance with the said Address to our Lieutenant Governor of our said Province, and reposing trust and confidence in your loyalty, integrity and ability, have constituted and appointed, and by these Presents do constitute and appoint you, the said *Robert Baldwin Sullivan*, *William Allan*, *Augustus Baldwin*, *William Henry Draper*, *Richard Alexander Tucker*, *Robert Sympson Jameson*, *John Henry Dunn*, *John Macaulay*, *John Simcoe Macaulay*, *Levius Peters Sherwood*, *James Buchanan Macaulay*, *Jonas Jones*, *Archibald McLean*, *Christopher Alexander Hagerman*, *Charles Chichester*, *Henry Sherwood*, *John McCaul*, *Henry J. Grasett*, *Samuel B. Harrison*, and *William Hepburn*, to be our Commissioners, to investigate the business of the several Departments of our said Province, and the system of conducting the public business in the same, and the organization thereof, and to report to us upon the said several matters, and whether, in your opinion, any change may be made in the system of conducting the public business in the respective Departments of the Government, which would be to the advantage of our Subjects;—hereby charging and commanding all persons to be aiding and assisting you, our Commissioners as aforesaid, in the performance of the duties, by these our Letters Patent, assigned to you.

AND KNOW YE FURTHER, that we do hereby give full power and authority to you, our Commissioners as aforesaid, to call before you all and every such person and persons as you, our Commissioners as aforesaid, may think proper; and to send for and examine all

such papers, records and documents, of every description, as you, our Commissioners as aforesaid, shall judge necessary, with a view to obtain such information as you may deem requisite for your guidance and assistance in investigating the several matters and things as aforesaid, in the respective Departments of the Government.

AND KNOW YE FURTHER, that reposing trust and confidence in the loyalty, integrity and ability, of you, the said *James Hopkirk*, we have constituted and appointed, and by these Presents do constitute and appoint you, the said *James Hopkirk*, to be the *Secretary* to our Commissioners as aforesaid, hereby enjoining you, as such, to fulfil and perform all such lawful duties and commands as you, the said *James Hopkirk*, may from time to time receive from them, the said Robert Baldwin Sullivan, William Allan, Augustus Baldwin, William Henry Draper, Richard Alexander Tucker, Robert Sympson Jameson, John Henry Dunn, John Macaulay, John Simcoe Macaulay, Levius Peters Sherwood, James Buchanan Macaulay, Jonas Jones, Archibald McLean, Christopher Alexander Hagerman, Charles Chichester, Henry Sherwood, John McCaul, Henry J. Grasett, Samuel B. Harrison, and William Hepburn, as our Commissioners as aforesaid.

IN TESTIMONY WHEREOF, We have caused these our Letters to be made Patent, and the Great Seal of our said Province to be hereunto affixed. Witness our trusty and well-beloved SIR GEORGE ARTHUR, K. C. H., Lieutenant Governor of our said Province, and Major General Commanding our Forces therein, at Toronto, this twenty-first day of October, in the year of our Lord one thousand eight hundred and thirty-nine, and in the third year of our Reign.

G. A.

By Command of His Excellency.

C. A. HAGERMAN,  
*Attorney General.*R. A. TUCKER,  
*Secretary.*


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### LETTER.

(COPY.)

GOVERNMENT HOUSE,  
22nd October, 1839.

SIR,

In accordance with the address of the House of Assembly, during the last Session, I have this day caused a Commission to be issued, under the Great Seal, directed to certain Commissioners, of whom you are one, to inquire into and investigate the several Departments of the Public Service.

Being anxious that proceedings should, at as early a period as possible, be taken under the Commission, I transmit the Commission to you, and have caused the several members of the Commission to be notified to meet at the Council Chamber, on Friday morning next, at 10 of the clock in the forenoon, in order that the Commission may be opened, and the course of business determined upon.

I can only add the earnest desire I feel, and which I beg to impress upon all the Commissioners, that the utmost despatch should be used, which is consistent with a careful discharge of this important duty, so that the Reports may receive my consideration, and be prepared for the House of Assembly at its meeting.

I have the honour to be, &amp;c.

(Signed) GEO. ARTHUR.

The Hon. R. B. SULLIVAN, &amp;c. &amp;c. &amp;c.

---

### MINUTE.

With a view to institute such an enquiry into the business, conduct, and organization



of the various Public Departments of this Province, as was requested by the House of Assembly, in its Address, at the close of the last Session, and for the information and satisfaction of the Government, the Lieutenant Governor has been pleased to issue a Commission, and to appoint the following Committees from the Board of Commissioners so constituted :—

---

INSPECTOR GENERAL'S OFFICE.

COMMITTEE No. 1.

---

MEMBERS :

The PRESIDENT OF THE EXECUTIVE COUNCIL.  
 The Honorable AUGUSTUS BALDWIN.  
 His Honour the VICE CHANCELLOR.  
 HENRY SHERWOOD, Esquire, Q. C.

---

To this Committee is assigned the inquiry into the duties of the Inspector General of Public Accounts, and the system pursued in his Office.

The Committee will ascertain—

*First.*—The particular nature and extent of the business which is, and for some time past has been, transacted in this Department.

*Second.*—Whether the business be such as should properly devolve on this office, or whether any portion of it might be beneficially transferred to other Departments; or, on the other hand, whether any additional duties might be advantageously assigned to this office.

*Third.*—Whether the system of Accounts pursued in this office be satisfactory, or whether it be capable of improvement in any respect.

*Fourth.*—Whether the different Public Accountants transmit their Returns to this office punctually, at regular stated periods; or, if not, whether a sufficient power at present exists, for compelling a prompt and regular transmission of accounts.

*Fifth.*—Whether the information necessary for a strict scrutiny into all money transactions, be promptly afforded by public Accountants, and whether any improvement of the present form of rendering accounts to the Inspector General, or in preparing the Public Accounts of the Province, be requisite.

*Sixth.*—Whether the Inspector General has sufficient means of ascertaining that the several Collectors and Receivers of the public Revenue, faithfully and truly account for all monies for which they are responsible.

*Seventh.*—Whether there be means of knowing that due diligence is observed by the respective Officers, in the collection of duties on imports, and on shop, tavern, stills, and other licenses; as also in punishing such persons as may be detected in attempts at fraudulent evasions of the Revenue Laws.

*Eighth.*—Whether returns be duly made, of fines levied by the warrants of Magistrates, and paid to the Receiver General, for the public uses of the Province, by virtue of any law now in force.

*Ninth.*—Whether the returns be made to this office, of fines levied under the authority of statutes enjoining their appropriation to local purposes; or if not, whether there be any



means by which the Executive Government may learn periodically, the amount of fines so levied, and ascertain and check the manner of their application, to the ends prescribed by statute.

*Tenth.*—Whether the accounts of moneys expended by Commissioners appointed under Acts of the Legislature, be duly examined at this office.

*Eleventh.*—Whether the rents of Ferries and Mill-seats, which should be regularly paid to the Receiver General, be returned in any form of account to the Inspector General.

*Twelfth.*—Whether returns of fines, estreats, &c. be duly made to this office, by Sheriffs, Clerks of the Peace, &c.; or if not, whether there be any other means of checking and controlling the receipts and payments of this class of public Accountants.

*Thirteenth.*—What means exist, whereby payments made from time to time by Receivers of public money, may be verified as the full amount for which they ought severally to account.

*Fourteenth.*—What balances remain due by Collectors, Inspectors, and all other Public Accountants, after the lapse of the period within which they should have been accounted for, according to existing laws and regulations.

*Fifteenth.*—Whether, under the sanction of Legislative enactment, and for the purpose of placing Public Accountants beyond the possible temptation of seeking private advantage, from the use of public moneys, temporarily accumulating in their hands, it might or might not be expedient to conclude an arrangement with one of the Chartered Banks, by which that institution would become the sole depository of public moneys, and the medium of payment of all public debts.

*Sixteenth.*—Whether it be practicable to simplify the public accounts, by reducing the number of distinct funds, among which, as now classified, the receipts and payments on account of revenue and expenditure are distributed.

*Seventeenth.*—Whether the method hitherto pursued, of issuing a separate warrant for each payment, might or might not, on account of the public service, be advantageously modified, so far as relates to fixed and regular heads of expenditure;—a single warrant, for instance, being issued to the Chief Officer of a Department, for the aggregate amount of all sums required at a particular period, and payable to the individuals of that Department.

*Eighteenth.*—Whether the office of Inspector General, as at present organized and constituted, be adequate, or more than adequate, to the effectual examination and control of all the accounts and returns of public receipts and disbursements, rendered to this Department.

*Nineteenth.*—Whether the salaries allowed in this Department are sufficient, or more than sufficient, as a compensation for the duties performed; and whether there be any necessity for an increase, or a reduction of the assistance at present afforded.

*Twentieth.*—Whether every item of receipt and expenditure, in which the public have any interest, be regularly and duly brought under the review of this Department;—if not, the Committee will state the particulars of any failure or omission, with their suggestions thereupon.

As the object of the appointment of the Commission is to investigate generally, all matters of public interest connected with the several Departments, this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the full spirit of the same, they are to pursue any course of investigation which may appear to them expedient.

## RECEIVER GENERAL'S AND OTHER OFFICES.

COMMITTEE No. 2.

## MEMBERS.

The Honourable WILLIAM ALLAN,  
 The Honourable W. H. DRAPER.  
 The PROVINCIAL SECRETARY.  
 The INSPECTOR GENERAL.  
 The Honourable J. S. MACAULAY.  
 The Honourable Mr. JUSTICE JONES,  
 HENRY SHERWOOD, Esquire, Q. C.

THIS Committee will inquire into the present state of the undermentioned offices, and the nature of the duties performed in each of them. viz. the offices of—

- 1st—The Receiver General of the Province;
- 2nd—The Commissioner of Crown Lands;
- 3rd—The Surveyor General of Woods and Forests;
- 4th—The Secretary of the Clergy Corporation;
- 5th—The Surveyor General of Lands;
- 6th—The Chief Agent for Emigration;
- 7th—Agent for sale of Clergy Reserves;
- 8th—School Lands.

The Committee will direct its attention to the following points :

*First.*—The manner in which public monies, including fees, are received and accounted for, at all the above-mentioned offices ; the present state of the receipt, and the manner of appropriation of such moneys.

*Second.*—The checks, whereby the accuracy of the money transactions in each of those offices is tested ; and the method (if any) whereby they may be rendered more effective.

*Third.*—The balance in the hands of each of the above-mentioned officers, under every head of service, and its place of custody : that is, whether it be in the personal custody of any officer of each Department, or placed in some Bank, as an official deposit, or as an ordinary one, blended in a common account with private funds, or kept in some other place of supposed security.

*Fourth.*—The out-standing accounts which may be due, or about to become due to the Crown, or to any public trust or institution ; whether the same may arise from sales of lands, interest due on sales, rents of lands, or any other source whatever.

*Fifth.*—The names of the Accountants who may be in default, and the amount and cause of such default ; whether the arrears in such cases be in course of liquidation and collection ; and whether proper means have been taken to prevent, as far as possible, the recurrence of similar irregularities, by means of strict checks, and (with reference to the sale or lease of lands) by a close adherence to established regulations.

*Sixth.*—The system generally, upon which the Receiver General's Office is conducted : more especially with respect to the distribution of business among the Clerks of that department—in which, it is obvious, that the duties of Cashier and general Book-keeper should rigorously be kept separate and distinct from each other.

*Seventh.*—The mode adopted in the management of the Public Debt, and whether the issue and redemption of Debentures be conducted by the Receiver General upon the most correct, convenient and satisfactory, method.



*Eighth.*—The system generally pursued in the office of the Surveyor General of Lands; and whether any modification of it be expedient under present circumstances, for promoting the convenience of Settlers, and facilitating the general transaction of business, connected with that Department.

*Ninth.*—Whether any improvement be, or be not, practicable in the mode of conducting that branch of service, now entrusted to the Secretary of the Clergy Corporation.

*Tenth.*—Whether the salaries allowed in the several Departments hereinbefore specified, be sufficient, or more than sufficient, as compensation for the duties performed; and whether there be any necessity for an increase or a reduction of the assistance at present afforded.

As the object of the appointment of the Commission is to investigate generally all matters of public interest, connected with the several Departments, this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the full spirit of the same, they are to pursue any course of investigation, which may appear to them expedient.

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### EXECUTIVE COUNCIL.

#### COMMITTEE No. 3.

---

#### MEMBERS:

The Honourable Mr. JUSTICE MACAULAY.

The RECEIVER GENERAL.

The ATTORNEY GENERAL.

The CIVIL SECRETARY.

---

This Committee will consider the constitution of the Executive Council; and after a due investigation of the business and duties of that Body, will report—

*First.*—Whether the Council, in its constitution, be adapted to the transactions of the business which now devolves on it; or whether any change in that respect, be practicable and expedient.

*Second.*—Whether any additional duties should devolve on this Board; or whether on the other hand, any duties now performed by it, should be transferred to other Departments of the Public Service.

*Third.*—Whether, in particular, the Council, in its character as a Board of Audit, be, in all respects, suited to present exigencies, and the increasing pressure of public business.

*Fourth.*—What may be the nature and description of the accounts, and claims upon the public chest, which are usually submitted to the Council for final audit; whether they previously undergo due investigation, in any other Department; and if not, whether such previous investigation be desirable, and in what manner it may be most satisfactorily performed.

*Fifth.*—Whether it be expedient to make any change in the mode and form of submitting matters of public business, to the final review and determination of the Lieutenant Governor in Council.

*Sixth.*—Whether the accommodation provided for the Council, be sufficient for the convenient discharge of its duties.



*Seventh.*—Whether the salaries allowed in this Department be sufficient, or more than sufficient, as compensation for the duties performed; and whether there be any necessity for an increase or reduction of the assistance at present afforded.

As the object of the appointment of the Commission is to investigate generally all matters of public interest connected with the several Departments, this committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the full spirit of the same, they are to pursue any course of investigation, which may appear to them expedient.

N.B.—The vacancy occasioned by the death of the late Clerk of the Executive Council, will remain open, until the Committee shall have reported how far, in their judgment, the Council, under its present organization and system, can efficiently dispose of the important details of business which must continue to claim its attention.

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## INDIAN AFFAIRS.

COMMITTEE No. 4.

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### MEMBERS:

His Honour The VICE CHANCELLOR.

The Honourable Mr. JUSTICE MACAULAY.

WILLIAM HEPBURN, Esquire.

---

This Committee will take up two subjects: *First*—They will endeavour to ascertain the present condition, both in a moral and political point of view, of the different Tribes, forming the Indian population: also, what lands or annuities of any kind they possess; and, *Secondly*—They will consider what alteration and amendment may be beneficially introduced in the mode of conducting the Indian Department.

With respect to the *First* division of this subject, the Committee will ascertain, as far as it can be done, the number both of those Indians who are settled amongst the white population in this Province, and those who are resident in the uncultivated portions of the British Empire, on this Continent.

*Second.*—The Committee should endeavour to ascertain the number of births, deaths and marriages, among the various Tribes during the last few years: with a view to determine, from such data, how far an increase or a decrease of population may have been the effect of civilization.

*Third.*—What are the distinguishing characteristics of the different Tribes, in regard to habits, manners, customs, &c; and what are the chief difficulties to be overcome, in the way of improving their social condition.

*Fourth.*—Among which of the Tribes there exists the greatest degree of similarity, so as to warrant the conclusion that they would associate amicably together, if settled in one locality.

*Fifth.*—The present state of these settlements of Indians in the midst of the white population: with reference particularly to the benefit or injury to which the Indian character is subjected by proximity to the whites; whether any change in the system of establishing settlements of Indians amongst the whites, might, or might not, be beneficially made.

*Sixth.*—The present state of the Indian Settlement at the Great Manitoulin Island, both as regards the actual comfort and advantage, and the probable future prospect of their advance in civilization, by means of their settlement on that Island.

*Seventh.*—The means of subsistence possessed by the unsettled Indians, and the best manner of engaging their attention to agricultural and commercial pursuits, particularly the manufacture of sugar, and the curing of fish, to an extent beyond what may be wanted for their own consumption: and to facilitate their means of doing so.

*Eighth.*—Whether it might not be desirable to take any steps to prevent improper advantage being taken of the Indians, by Traders and others with whom they have dealings; and what is the effect of the communication of the Indians with the Fur Traders in the north-west parts of Upper Canada.

*Ninth.*—What is the extent of the present means of affording education and religious instruction to the Indians. Which of the tribes have shewn the greatest aptitude in benefiting by the instruction afforded them.

*Tenth.*—What measures would appear best adapted to effect the education of the Indian youth generally, and particularly with a view to the dissemination of Christianity amongst the unconverted Indians, by means of teachers of their own race, educated by the whites.

*Eleventh.*—By what means might the Government, with propriety, lend assistance in furtherance of the Missionary system.

As to the INDIAN DEPARTMENT, the Committee will consider—

*First.*—The system adopted in paying the annuities to the several Indian Tribes; and whether it be not susceptible of improvement.

*Second.*—The mode of taking care of the Indian Reserved Lands, at present adopted, and whether great alterations and improvements might not be effected, much to the advantage of the Indians.

*Second.*—The course to be adopted with respect to squatters upon Indian Lands, whether altogether without authority, or under colour of recognized titles obtained from individuals amongst the Indians; and how far the Act recently passed will be likely to afford efficient protection to the rights of the Indians.

*Fourth.*—Whether any, and what, alterations may be beneficially introduced in the mode of proceeding, at present adopted, as regards the annual Indian Presents.

*Fifth.*—The present course of conducting the business of the Indian Department, and whether in many respects beneficial alterations might not be made.

*Sixth.*—The present system of paying moneys on account of the Indians, by warrant of the Governor, directed to the Commissariat Department, alone, without any check on the part of any other Department of the Government; and whether some system of check might not be advantageously introduced.

*Seventh.*—Whether the salaries allowed in this Department are sufficient, or more than sufficient, as a compensation for the duties performed; and whether there be any necessity for an increase or a reduction of the assistance at present afforded.

As the object of the appointment of the Commission is to investigate generally, all matters of public interest connected with the several Departments, this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the full spirit of the same, they are to pursue any course of investigation which may appear to them expedient.



## EDUCATION.

COMMITTEE No. 5.

## MEMBERS :

The Reverend JOHN McCAUL, D. D.

The Reverend H. J. GRASETT.

The CIVIL SECRETARY.

This Committee will ascertain the state of all School Funds; the extent to which they may be made available for their legitimate objects; and will state the amount of such additional aid as may be requisite to carry into effectual operation, an enlarged scheme of popular Education.

They will examine into the past and present state of Education throughout the Province, and into the efficiency of the means for promoting it which have been heretofore employed.

They will frame such a plan as will appear to them to be the best calculated to afford the best possible kind of Education to the community, at the least possible expense; and will prepare the same, so as to allow of a bill which shall embody it, being submitted to the Legislature at their next meeting.

They will institute an inquiry with reference to the constitution of King's College University, and also to the lands forming its endowment—the revenue derived from them, and the objects to which it has been applied; stating also, how, in future, it may be most beneficially employed.

As the object of the appointment of the Commission is to investigate generally all matters of public interest, connected with the several Departments, this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the spirit of the same, they are to pursue any course of investigation, which may appear to them expedient.

## SHERIFFS, AND CLERK OF THE CROWN AND PLEAS.

COMMITTEE No. 6.

## MEMBERS :

Their Honours THE JUDGES.

This Committee will inquire into the manner in which the duties of these important offices have been performed.

They will consider whether any alteration is required in the amount and description of the security furnished by the Sheriffs, under the existing law, for the due performance of their duties.

They will further consider, whether the moneys of Suitors coming into the hands of Sheriffs, or their Officers, when not promptly paid over to the parties to whom they belong, might not advantageously be placed in deposit in one of the Chartered Banks, instead of being left in the Sheriff's possession.



They will ascertain if moneys collected by the Sheriffs on behalf of the Crown, are regularly and promptly transmitted by them to the Receiver General; and if not, they will suggest such arrangements as will best ensure punctuality and exactitude.

They will inquire into the mode and expense of conveying prisoners from one place to another; and will suggest any measures of improvement that may seem to them expedient.

In connection with the duties of the Sheriffs, the Committee will report generally upon the state of the public Gaols, and the system of discipline pursued in them.

As regards the Office of the Clerk of the Crown and Pleas, the Committee will inquire into the nature and extent of the duties appertaining to it; and will report any changes of arrangement which they may think advisable.

They will consider also the extent and nature of the emoluments; the assistance necessary for the efficient performance of the duties of the Office; and the advisability of substituting fixed Salaries for Fees, as the mode of remuneration.

As the object of the appointment of the Commission is to investigate generally all matters of public interest connected with the several Departments, this committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the spirit of the same, they are to pursue any course of investigation, which may appear to them expedient.



## COURTS OF REQUEST, AND COMMISSIONERS OF THOSE COURTS.

### COMMITTEE No. 7.

#### MEMBERS:

The LAW OFFICERS.

This Committee will examine the constitution of these Courts, in their present state, and consider their efficiency as at present constituted; and whether some alteration in the law might not be made, by which they would be rendered more useful to the community.

Whether some mode of investigating the conduct of the Commissioners, upon complaints being made against them by the public, might not be rendered effective.

Whether it would be practicable or beneficial to do away with the present system of compensating the Commissioners by fees, and to substitute a fixed but moderate annual stipend, levied either by assessment on the District, or by a tax on each suit, collected by the Clerk, and paid to the commissioners by the Treasurer of the District; or whether an improvement in the system could be effected in some other and better manner.

Whether it might be practicable to provide for the recovery of small debts in a manner more consistent with the fixed principles of law and equity, by dispensing with the services of the numerous Commissioners now sitting in the Courts of Request, and by substituting a system of occasional Circuit Courts through each District, by the Judge of the District Court, with summary powers of decision to the extent of £10, and liberty of appeal to a Jury, at the ensuing regular term of District Court, in all cases above £5, or by some other system.

As the object of the appointment of the Commission is to investigate generally, all matters of public interest connected with the several Departments, this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the spirit of the same, they are to pursue any course of investigation, which may appear to them expedient.

MILITIA.

COMMITTEE No. 8.

MEMBERS.

The Honourable Mr. JUSTICE McLEAN.  
COLONEL CHICHESTER,  
HENRY SHERWOOD, Esquire.

THIS Committee will inquire generally into the state of the Militia Service ; the effect of the present Militia Laws ; and will suggest any improvements, of which, as it may appear to them, those laws may be susceptible.

They will inquire into the extent and nature of the duties pertaining to the office of Adjutant General of Militia, with a view to consider whether any, and if so, what improvements may be introduced in the method which has been hitherto pursued, of conducting the business of that Department.

The Committee will further ascertain, whether regular Returns are made to the Adjutant General, of fees and fines paid and levied under the Militia Law ; and whether they appear to be duly paid to the Receiver General, and accounted for to the Inspector General.

They will also ascertain whether the salaries allowed in this Department are sufficient, or more than sufficient, as a compensation for the duties performed ; and whether there be any necessity for an increase, or a diminution of the assistance at present afforded.

As the object of the appointment of the Commission is to investigate generally all matters of public interest, connected with the several Departments, this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries ; but that, in the spirit of the same, they are to pursue any course of investigation, which may appear to them expedient.

(Signed)      GEO. ARTHUR.

By His Excellency's Command,  
(Signed)      S. B. HARRISON.

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# REPORT

## *Of the Commissioners appointed to investigate and report on the state of the several Public Departments of this Province.*

C. POULETT THOMSON.

The GOVERNOR GENERAL transmits for the information of the House of Assembly, in compliance with his Answer of the 18th instant, such of the Reports of the Commissioners appointed to inquire into the Public Departments as it has been possible, up to the present time, to transcribe.

Toronto, 20th January, 1840.



### THE OFFICE OF SHERIFF, PUBLIC GAOLS, AND CLERK OF THE CROWN AND PLEAS.

THE Committee appointed to inquire into the office of Sheriff, and of the Clerk of the Crown and Pleas, begs leave to report as follows:—

The following are the instructions communicated by the Executive Government for the guidance of this Committee:

“ The Committee will inquire into the manner in which the duties of these important offices have been performed.

Instructions given by Executive Government to the Committee.

“ They will consider whether any alteration is required in the amount and description of the security furnished by the Sheriffs under the existing law, for the due performance of their duties.

Sheriff's security.

“ They will further consider whether the moneys of suitors coming into the hands of Sheriffs, or their officers, when not promptly paid over to the parties to whom they belong, might not advantageously be placed in deposit in one of the chartered Banks, instead of being left in the Sheriff's possession.

Moneys remaining in hands of Sheriffs may be deposited in Chartered Banks.

“ They will ascertain if moneys collected by the Sheriffs on behalf of the Crown are regularly and promptly transmitted by them to the Receiver General, and if not, they will suggest such arrangements as will best insure punctuality and exactitude.

If moneys collected in behalf of Crown are promptly paid to Receiver General.

“ They will inquire into the mode and expense of conveying prisoners from one place to another, and will suggest any measures of improvement that may seem to them expedient.

As to mode and expense of conveying Prisoners.]

“ In connexion with the duties of the Sheriffs, the Committee will report generally upon the state of the public Gaols, and the system of discipline pursued in them.

As to state of Public Gaols.

“ As regards the office of Clerk of the Crown and Pleas, the Committee will inquire into the nature and extent of the duties appertaining to it, and will report any changes of arrangement which they may think advisable.

As to changes necessary in office of Clerk of Crown and Pleas.

“ They will consider also, the extent and nature of the emoluments—the assistance necessary for the efficient performance of the duties of the office—and the advisability of substituting fixed salaries for fees as the mode of remuneration.

As to extent of emoluments and need of assistance.

“ As the object of the appointment of the Commission is to investigate generally all matters of public interest connected with the several departments, this Committee will understand that they are not restricted to limit their inquiries by the strict letter of the

To investigate generally on all matters connected with the Public Departments.



foregoing queries, but that in the spirit of the same they are to pursue any course of investigation which may appear to them expedient."

Inquiries extended as time would permit.

In pursuing the line of investigation marked out for its guidance in the instructions of His Excellency the Lieutenant Governor, this Committee has extended its inquiries as widely as the time at its disposal will admit.

Whether additional protection to Sheriffs be necessary.

The subjects referred to the Committee naturally divide themselves into three heads. It is proposed under the first to consider the office of Sheriff, and how far the present system and management may be susceptible of improvement, and whether it may not be found necessary to extend additional protection to that officer when acting in the due and faithful discharge of his duties.

State of Gaols will claim the attention of Committee.

Under the second head, the state of the Public Gaols and the discipline by which they are governed, will claim the attention of the Committee, and

Whether beneficial modification can be made in department of Clerk of Crown and Pleas.

Thirdly, the office of the Clerk of the Crown and Pleas will be noticed with a view to the general system under which that department is regulated, —and whether any modification can be adopted therein, with advantage to the public service.

First division.

In relation to the important office of Sheriff the Committee has from various causes felt much difficulty in determining the precise merits and demerits of the system by which its details are usually regulated.

Not practicable to institute local inquiries in the several districts into the office of Sheriffs.

Were it necessary for the Committee to report fully on the manner in which business has been conducted by the several Sheriffs, particularizing the various merits or imperfections of the several offices of the Department, it would be absolutely necessary to institute local inquiries in the several Districts, or to depute some qualified individuals to prosecute the requisite investigations on the spot.

Such a course being at present impracticable, the Committee is constrained to act on the materials which it has been enabled to collect, and the general information which its members possess.

Credit due to some others charged with laxity and irregularity.

It is not doubted that the duties of Sheriff are performed in the several Districts with different degrees of comparative efficiency, according to the character, zeal, and ability of the several incumbents and their necessary assistants—that in some great credit is due, while in others great laxity and irregularity have prevailed.

Various causes might be assigned for the existence of irregularities in an office, the details and operations of which are so extensive and over which a vigilant and increasing superintendence is required to prevent derangement and confusion.

A perfect analogy does not exist between the office of Sheriff in this Province and in England

Between the office of Sheriff in England and in this Province a perfect analogy does not exist. In England the Sheriff is appointed to office by a system of selection differing widely from the method that prevails here. There the individual when nominated is compellable to serve in an office not expected to yield emolument, but from which expense, risk, and inconvenience, are generally anticipated. Here the appointment is eagerly sought after, and when gained, is considered as a permanent provision for the incumbent.

Juries of Sheriff.

The duties in this Province are almost wholly ministerial, with the exception of partition of Lands. (Act 3rd Wm. 4th, chap. 2.) The Committee is not at present aware of any judicial services required to be rendered by that functionary—the selection of Juries for the various Civil and Criminal Courts is intrusted to him, his discretion being limited only by the quali-

fication lists and the exemptions to which particular statutes or recent service entitle parties otherwise competent and liable.

As an officer of the Crown, the Sheriff attends to the collection of fines and amerciaments, enforces process,—is intrusted with the charge of prisoners—the appointment of Gaoler—the superintendence of the Gaol—the due execution of the Law, and owes other general duties incidental to his character as a high peace officer and guardian of the interests of the Crown.

The duty, however, which principally engages his attention is the service and due execution of civil process, including the care and custody of Debtors, and the seizure and sale of their estates real and personal. Principal duty due execution of civil process.

In this branch of his duties the conduct of the Sheriff is most open to exception, and any want of punctuality or vigilance being soonest discovered and most immediately felt, is liable to form the subject of prompt and, too often, of well-grounded complaint.

Each Sheriff generally employs a Deputy to whose management the entire business of the Department is very generally confided, and in all cases where the principal, from any cause, may not personally superintend the working of his office, it is obvious that the regularity or derangement of his duties will be found to depend on the ability and attention of the Deputy. Entire business of the department generally devolves on the deputy.

Where the District is populous and the duties correspondingly numerous a Deputy with one or more assistants is indispensable, and the Law appears in all cases to contemplate, if it do not positively require, the appointment of such an officer. Deputy indispensable.

From the statements that have been laid before the Committee in the progress of its investigation, and the knowledge and experience of its members, the conviction is entertained that in the execution of the Sheriff's duties in relation to the collection of moneys, the most frequent and well-grounded complaints of abuses proceed, and remedial measures are most loudly called for. Well-grounded complaints exist in regard to the collection of Moneys.

In enforcing the collection and payments of moneys under judicial process, the present system of controlling and coercing the Sheriff is thought susceptible of improvement, and if placed on a more effective footing, it is conceived would greatly conduce to the interest of suitors, and eventually of Sheriffs themselves. Control of Sheriffs susceptible of improvement.

As in England, a strong and summary power of interference exists in the superior Courts here, whenever in the execution of process the conduct of the Sheriff is made the subject of formal complaint.

The peculiar circumstances of the country, the state of society, the inattention of those to whom process is directed when a necessity exists for coercing the Sheriff, together with other causes combine to render the remedies at present established for the prevention and correction of abuses, as inefficacious in practice as they are apparently formidable.

When judicial process is placed in the hands of a Sheriff against the estate of a Debtor, the object of a Plaintiff must be presumed to be, to obtain, with all the expedition which legal forms permit, the amount which has been awarded to him by the judgment of the Court; and it is doubtless the duty of the Sheriff to whom such process is directed, to proceed with due diligence to collect the same, and to hand over to the party interested the amount to which he is entitled. It is much feared, however—nay, it is beyond a doubt, that instances occur where grievous and injurious delays take place in consequence of an indulgence beyond the legal period granted

See Appendix: Letters of Mr. J. G. Spragge, J. H. Cameron, & B. Dougall.



by the Sheriff to the Debtor, sometimes as it is alledged on the understanding that all extra costs and damages which that officer may sustain shall be defrayed by the individual accommodated by the delay.

Under the present system the Court can enforce a return by a peremptory order, but on that return being made its truth or falsehood can only be determined by the verdict of a Jury, after the costs and formalities of a regular trial. A mode will be hereafter pointed out, which, in addition to existing provisions, the Committee is induced to think may be adopted without being exposed to the charge of undue severity, with a view to obviate existing inconveniences.

Qualifications required.

Considering the Sheriff as the receiver of large sums of money, the property of the Crown and of individual Suitors, the Legislature some years since enacted that he should be required to possess certain property to render him eligible for that office, and to give certain securities that he would duly perform his duty. The Statute 3rd Wm. 4th, chap. 9, directs the amount and nature of the qualification and security required.

Sheriffs must possess real estate to the amount of £750.

By the 8th section it is provided that no person shall be appointed to fill the office of Sheriff in this Province, who shall not be possessed of real estate within the same of the value of seven hundred and fifty pounds above all incumbrances, and who shall not file an affidavit of that fact in the office of the Provincial Secretary before he receives his commission.

Higher scale of qualification required.

The Committee is of opinion that the extension of Commercial transactions and the general circumstances of the country, would now warrant the establishing of a higher scale of qualifications than the present, and would therefore recommend its being raised in the following manner:

Recommended qualification,

That each person previous to being appointed to the office of Sheriff, shall be seized in fee of real estate in the Province, to the value of one thousand pounds over and above all incumbrances, and shall file an affidavit in the office of the Provincial Secretary, that he is worth that sum in real estate over and above all incumbrances, and particularize in such affidavit the parcels of land composing, and the extent, situation, and nature of such property, and he shall also with such affidavit file an abstract of his title thereto, all which shall be submitted to the Attorney General, and be approved of by him if the title be found correct.

Security to the crown

The moneys received on account of the Crown being much less in amount than the receipts on account of Individuals, the Committee is disposed to recommend that the Sheriff shall furnish security to Government, himself in the sum of five hundred pounds, and two sureties in the sum of two hundred and fifty pounds each, to be approved of by the Inspector General of Public Accounts, and to justify by affidavit, to be filed as before suggested—in which affidavit shall be specified the property from which the qualification is derived, in the sums for which they respectively become bound.

Civil security.

As a guarantee for the due performance of the duties of the office, so far as the interests of private suitors are involved, the Committee recommends the required security to be as follows:—

A personal obligation of the Sheriff in the sum of one thousand pounds, and sureties not exceeding six, and not less than two in number for the like sum of one thousand pounds, to justify by affidavit in the manner prescribed for the sureties required to Government:

At the end of each year during his continuance in office, the Committee recommends that the Sheriff be required to file an affidavit, similar in pur-



port and tendency to that sworn by him on his first entering upon office, and when produced to the Inspector General, if the property on which he justifies be not the same as in the prior affidavit, the value shall be proved and the title be examined and approved of by the Attorney General, as on his first appointment to office.

The Committee is disposed also to recommend that the office of Sheriff shall be vacated at the end of every four years from the appointment of any individual thereto, and that such person shall not be reappointed unless, in addition to his perfecting the various securities and affidavits already recommended, Her Majesty's Court of Queen's Bench shall certify to the Executive Government, that it appears to that Court, so far as it may have come to its knowledge, that the Sheriff during his term of office hath faithfully and truly discharged the various duties devolving on his Department, and that so far as had been ascertained all claims against him as Sheriff were satisfied, moneys paid over, writs executed, and the general business conducted to the satisfaction of the Court.

And the Court should be empowered to require the Judge of the District Court to make a report of the state of the business transacted through the Sheriff's office for his Court, the better to enable the Court of Queen's Bench to grant the necessary certificate to be laid before the Executive Government.

If this course should not meet approval, the Committee would recommend the adoption of some other salutary method for ensuring the attainment of the objects contemplated.

It has been suggested to the Committee from various quarters entitled to much consideration, that to ensure the personal superintendence of the Sheriff in the various important duties which he has to perform, and to prevent an abuse of the powers with which his office invests him in the execution of process, it would be expedient that he should be rendered ineligible to represent in the House of Assembly, any County or Town within his own District during his continuance in office.

Eligibility to Parliament.

See Appendix: Letters of W. W. Baldwin, G. S. Tiffany, J. H. Cameron.

The Committee is aware that many cogent arguments may be urged in favor of such an exclusion, but forbears offering any recommendation on the subject, leaving it to the wisdom of Parliament to adopt such course as may seem meet on this head.

In attempting to suggest improvements in the system which for many years, both here and in the parent state, has guided the superintendence of the Courts of Law over the execution of their various processes, by the Sheriffs to whom they are respectively directed, the Committee is fully sensible of the exceeding difficulty of the task.

It is easy to propose amendments calculated to coerce and bind down the Sheriff within limits much narrower than are at present prescribed, and to offer greater facilities to suitors in proceeding against that functionary: yet it is absolutely necessary that a due regard should be had to the rights and claims of all parties to be affected by the measure.

Easy to propose amendments, yet due regard should be had to right of all parties.

While the suitors on the one hand call loudly for legislative and judicial interference to correct abuses, which with apparent justice they assert to exist, on the other hand, the many difficulties in the way of a rigid and unsparing enforcement of legal process on the part of the Sheriff, under the peculiar circumstances of the country in reference to its pecuniary resources, seem to require that the Committee should pause before it decides on recommending changes which the most mature deliberation and the most rigid necessity should alone induce it to advocate.

Most failures arising from inattention or inability.

It has been already stated that, in the execution of those writs by which moneys are directed to be levied within prescribed periods, the most important failures are observed where the officer entrusted with the execution of the process is wanting in attention, principle, or ability.

Many instances occur in which obstacles, difficult to be surmounted, stand in the way of immediate and implicit obedience to the mandate of the Court.

Difficulties attending Sheriffs in due execution of their duties hard to remedy.

The property of the debtor may be so situated, among the new settlements of a thinly-peopled country, as to render it difficult and sometimes almost impossible to convert it into money for the satisfaction of the creditor. At other times, conflicting claims, growing out of assignments or sales, sometimes bona fide, but too often fraudulent, embarrass the Sheriff, and involve him in great perplexity and responsibility.

But, in legislating for the well-being and advantage of the community, it is impossible so to frame enactments as to prevent the occurrence of cases of individual hardship and occasional inconvenience; and on this principle, the Committee, after much reflection, feels bound to recommend the adoption of additional measures calculated to ensure the peremptory enforcement of legal process by the ministerial officers entrusted with its execution.

It is almost universally admitted that the means now at the disposal of the court, for compelling speedy and correct returns of the processes it may award, have, in many instances, failed to answer the ends for which they were designed, to the great delay, expense and disappointment of parties seeking the legal enforcement of their just demands.

The Committee therefore, under these circumstances, and with these impressions, feels called upon to suggest the following remedial measures:

Summary power of quashing false Returns.

It proposes that on the return of any writ of execution into Court, the party considering himself aggrieved or delayed by such return, shall be at liberty to apply, on affidavit, to the Court, stating his objection to such return, and to move to set it aside as false, whereupon a rule nisi may be issued, calling on the Sheriff to show cause; and if, after the usual time allowed, no adequate cause be shown, then the Court from whence the process issued should have the power to set aside such return as false, and make such order on the Sheriff, respecting the costs and payment of the original sum or otherwise, as may in its discretion seem just.

In the event of contradictory statements being advanced on oath, or in doubtful or intricate cases, the Committee would advise that the Court should have the power to direct an issue to ascertain the truth or falsehood of the points in dispute, or to cause a special case to be entered of record.

The Committee is of opinion that by thus arming the legal tribunals with additional powers, many of the evils now complained of by suitors may be obviated.

It would only be in cases where the falsehood of a return was made to appear palpable by un rebutted testimony, that this discretionary interference would take place. No bona fide return ought or would ever be subjected to this summary proceeding, nor any Sheriff be condemned as guilty of a violation of his duty without being fully and openly heard in his defence.

Summary proceeding against Sheriff and securities.

The Committee would further recommend, that for the purpose of avoiding the formalities and expense of an action at law, and to render more efficacious the security put in for the Sheriff, that the Court should be enabled on hearing an application to that effect clearly substantiated by affidavit, to



order a rule to issue calling on the Sheriff and his securities, to shew cause why a judgment should not be entered and an execution issue thereon against them for the amount of any money proved to be due and unaccounted for by the principal, and on hearing the parties by affidavit to order execution to issue on the judgment accompanied by a direction that the personal estate of the Sheriff shall be exhausted before recourse be had to the real or personal property of the sureties.

And further, that on a return of nulla bona to any writ against the Sheriff's effects, duly certified by the proper ministerial officer to whom its execution was entrusted, and notified by the Court into which such return was made to the Executive Government, such Sheriff should be immediately removed from office unless he could show that such return was false or made by consent of parties.

Return of Nulla bona  
to fi-fa against Sheriff.

And further, that in any action or proceeding instituted against the securities of any Sheriff, such Sheriff being alive and in the Province, should be a party to the same and be primarily answerable.

Sheriff must be a  
party to suit.

The Committee would further recommend that on the decease of any Sheriff during his tenure of office, the Deputy be required and empowered by law to complete the execution of all writs which shall have come to the hands of his principal, and to execute, seal and deliver, in his own name as Deputy, all deeds and assignments requiring to be executed, and which the deceased Sheriff, if living, would have been called upon to execute, and to act to all intents and purposes as Sheriff until a new appointment be made, and a writ of discharge be regularly served upon such Deputy, according to the form prescribed in England on a charge of Sheriffs.

Decease of Sheriff.

From the information received by the Committee in the course of its investigation, it is induced to recommend the propriety of introducing into any new enactment on the subject of the office of Sheriff, a clause requiring all Deputies, Bailiffs, or other Sheriffs' officers, previous to taking upon themselves any ministerial duties, to take certain oaths, to be prescribed by Statute, to the general effect, that they shall not under any pretence, directly or indirectly, purchase any thing exposed at Sheriff's sale, or take in any shape or form any extra fees, costs, or charges from any Defendant or Defendants beyond the legal charges at present allowed, or postpone sales without good and sufficient reason and due notice being given. And further, that every Sheriff, Deputy or Bailiff, shall, at each and every sale, deliver to the Defendant or Defendants a schedule of the debt, interest, costs and fees charged by them. And to enforce the due observance of these provisions, the Court should have the power of interfering summarily and imposing fines and sentencing to imprisonment, when, in its judgment, the conduct of the party complained against may deserve such punishment.

Oaths to be taken by  
Deputies and Bailiffs.

See Appendix:  
Letters of Mr. J. G.  
Spragge, Mr. B.  
Dougall, Mr. J.  
Wilson, and J. H.  
Cameron.

The Committee having thus suggested several alterations in the existing laws relating to the office of Sheriff, which it considers desirable to guard the interests of suitors, and which it is disposed to think may also prove beneficial to Sheriffs, (inasmuch as those officers will be thereby in a great measure deprived of the power of exercising a discretion, the too frequent indulgence of which, in the execution of process, has been principally instrumental in producing difficulties, embarrassments, and expense to these officers,) now deems it necessary to offer some suggestions of measures which shall protect them in the fair and proper discharge of their duties. The laws which enable persons arrested to give bail on mesne process, or for the limits, seem to the Committee to require some amendment and relaxation in favor of Sheriffs.

Recommendations in  
favour of Sheriffs.

That officer in accepting bail is at present obliged to rely very much upon the representations of parties of their own responsibility, and it often



**Taking Bail.**

occurs that from a doubt of the sufficiency of such bail, the Plaintiff refuses to take an assignment of the bond, preferring to look to the Sheriff in case of an escape from the limits or failure to enter special bail.

It may sometimes happen too that Bail, who are in good circumstances when accepted by the Sheriff, may become insolvent, and there are no means by which a Sheriff can compel a person on the limits to renew his securities, or by which he can be relieved from his responsibility in case of an escape.

The Committee, without interfering with the discretion of the Sheriff in the acceptance of bail, would suggest, that if any reasonable doubt should be entertained by him as to the circumstances of any person offering to become bail, he should not be compelled to accept of such person until, if required, he has justified in the usual manner and given the Sheriff due notice of such justification.

It should also be in the power of the Sheriff, in the event of the death or insufficiency of any bail for the limits, to apply to the Court or a Judge in vacation, on an affidavit of facts, for an order to take the Defendant into custody, and if necessary to keep him in close confinement till the bail shall have justified and been allowed by the Court or Judge, or until such new bail may be given as shall be satisfactory to the Sheriff.

**Escape on final process.**

The Committee having recently had under consideration judicially several cases of extreme hardship arising from escapes from an insufficient Gaol, where the parties were in execution, feels called on to suggest the justice and fairness of confining suits against the Sheriff for escapes through constructive negligence, as for prison breach or escape under circumstances in which no culpability attached to the Sheriff, Jailor, or other Keepers, to actions on the case according to existing laws, when the escape is on mesne process, but leaving the present remedy of debt, when the escape shall be voluntary or positively negligent.

**Action for money had and received.**

The Committee would further recommend that, in all actions against the Sheriff for money had and received, especial request should be laid and proved as part of the Plaintiff's case.

**Depositing of moneys in Chartered Banks.**

With respect to the third head of its instructions, the Committee can but express its opinion, that the moneys of suitors, coming into the hands of Sheriffs, should be promptly paid over to the parties entitled, and that but few instances are likely to occur to warrant such moneys being deposited, as suggested, in one of the Chartered Banks.

**Moneys collected for Crown.**

In pursuing the investigation required by the fourth head of its instructions, to ascertain if the moneys collected by the Sheriffs, on behalf of the Crown, are regularly and promptly transmitted by them to the Receiver General; and, if not, to suggest such arrangements as will best ensure punctuality and exactitude, the Committee has not been able to arrive at the actual state of this head of Public Accounts.

**See Appendix: Letter of Rec'r. General, Returns of Clerk of Crown, & Returns of various Sheriffs.**

With respect to fines and estreats, the Committee has availed itself of the only means in its power of obtaining the necessary information, and has attempted, by prosecuting inquiries in the offices of the various Sheriffs of the Province, in the Receiver General's Department, and in the office of the Clerk of the Crown and Pleas, to ascertain the manner in which these contemplated aids to the Public Revenue are levied and accounted for.

By an Act, entitled "An Act for the more convenient recovery of Estreats," 7 Wm. 4th, chap. 10, certain regulations are enacted which, if rigidly observed, the Committee has every reason to believe would have ensured clearness and punctuality in this branch of the Public Resources.

It is much to be feared, however, that the salutary provisions of this Act have been but very partially observed, and that great laxity and irregularity have crept in, to the injury of a system wise and beneficial in its original conception.

The plan laid down under this Act is as follows: Within a certain period after any Court of Oyer and Terminer, or General Gaol Delivery, or Court of Assize and Nisi Prius, the Clerk of Assize shall make out a Roll in duplicate of all fines, issues, amerciaments, and forfeited recognizances, set, imposed, lost, or forfeited at such Court, one copy of which Roll is directed to be transmitted to the office of the Clerk of the Crown and Pleas, before the first day of the following Term, and the other sent with the writs directed by the Act to issue, to the Sheriff of the District. The fines so imposed at the Quarter Sessions are likewise directed to be entered by the Clerk of the Peace on a Roll in duplicate, one copy of which, with the same writs, is sent to the Sheriff to enforce collection, and the other copy remains in the office of the Clerk of the Peace. The Sheriff is required by the Statute, without delay, to pay over all moneys by him collected to the Receiver General.

Roll in duplicate of all fines to be made out.

Sheriff to pay moneys over to Receiver General.

Now it would appear that were these provisions carefully observed, but little difficulty or derangement would be experienced in the collection and payment of estreats, fines, amerciaments, and other similar impositions. But the terms of the Act do not appear to have been complied with. Returns therein directed to be made by the Sheriff to the Clerk of the Crown and Pleas, and payments to the Receiver General of the Province by the same officers, seem but rarely to have been considered necessary.

The Committee recommends that the various clauses of the Act above quoted, which directs certain acts to be done by the Clerks of Assize, Clerks of the Peace, Sheriffs, and other Ministerial Officers, should be accompanied with an adequate penalty for the non-observance of any of its provisions, and that in addition the Clerk of the Crown and Pleas be directed to furnish semi-annually, copies of all rolls of fines, estreats or amerciaments transmitted to his office, as by law now directed, to the Inspector General of Public Accounts, and that the Clerk of the Peace in each District shall also, under a penalty, be directed to return in like manner, to the Inspector General copies of all rolls of fines, estreats, &c., from the Quarter Sessions of his District; and that each Sheriff should likewise semi-annually transmit to the Inspector General a copy of all rolls sent to him for collection, noting on each what had been done, whether levied according to the exigency of the writ placed in his hands, or remitted or stayed by the intervention of some competent authority.

Committee recommends penalty in cases of non-observance of provisions of Act.

In this manner, it is conceived that any abuses in the system of collecting fines, estreats, and amerciaments may be more easily detected, by giving to the Inspector General an opportunity of checking the returns from the various Sheriffs and those received through the Clerk of the Crown and Pleas, and by a reference to the office of the Receiver General at once discover the existence of any want of punctuality, neglect or error.

The fifth head of instructions to this Committee, requires it "to inquire into the mode and expense of carrying prisoners from one place to another, and to suggest any measures of improvement that may seem to them expedient."

Transport of Prisoners.

From the various Sheriffs in the Province, the Committee has obtained considerable information on the subject of the conveyance of prisoners.

See Appendix: Return of several Sheriffs.

Those sent by sentence of a legal tribunal from the Public Gaols to the Provincial Penitentiary, constitute the chief subject of the Committee's inquiries.



From the returns laid before the Committee, it appears that great and hardly reasonable expense attends the periodical transport of the very few felons sent from each District.

The Sheriff or his Deputy, with one or more assistants, attends the prisoners on their passage, and the charges of each individual by the ordinary means of conveyance by land and water, forming in almost every case a most serious aggregate of expense, are presented by the Sheriff for audit to the Magistrates of the District, and defrayed by an order from them on the District Treasury.

Heavy as those charges certainly appear, the Committee finds a great difficulty in suggesting any means of controlling excess.

District Magistrates  
guardians of local  
funds.

The District Magistrates, as guardians of the local funds, are doubtless the proper persons to examine, detect, and refuse any extravagance, and must be presumed, in the absence of testimony to the contrary, to execute their duty impartially and with sufficient exactness.

The Committee would, however, venture to recommend, that the Magistrates of each District should be directed to prepare a tariff of fees to be allowed to the Sheriff for the conveyance of prisoners generally, and on all occasions, when accounts are submitted for audit, to allow such reasonable charges as strict economy and justice would seem to warrant.

2nd Division, Public  
Gaols.

By the sixth head of its instructions, the Committee is directed "to report generally on the state of Public Gaols, and the system of discipline pursued in them."

In pursuing its investigations on this important subject, the Committee has been necessitated to ground its report on the information collected, by administering interrogatories to, and requiring returns from, the various public functionaries entrusted with the controul and regulation of the Gaols, and from the personal knowledge of its constituent members, acquired on their periodical circuits, on which occasions the condition of those institutions is generally made the subject of a Report from the Grand Inquest of the District.

Gaols should be plac-  
ed under well-regulat-  
ed discipline.

The Committee is deeply sensible of the imperative necessity that exists of placing those receptacles for crime and misfortune under a well-regulated and wholesome discipline, and subject to the constant superintendence of some active and efficient inquisitorial power.

A full and satisfactory exposition of the present state of the Public Gaols, and an abstract of our Prison Discipline can only be obtained by the operation of an active and zealous system of local inquiry, conducted with ability and regularity, and armed with sufficient power to prosecute its investigation with impartiality and effect.

After a brief commentary on the present state of the Gaols, so far as may be warranted by the information before the Committee, it is proposed to give the outline of a plan calculated to effect the desired object of calling into existence an efficient system of superintendence over those most important Public Institutions.

As the members of the Committee have frequently, though not uniformly, visited the several Gaols of the Province when on circuit, the following may be taken as an epitome of their general knowledge of their accommodations and conditions:

Gaol at Sandwich.  
See Appendix:  
Letter of Sheriff.

The Gaol at Sandwich, in the Western District, is reported by the Sheriff as too small and insecure. But it has always been considered to be



well managed by its old and respectable keeper, and has been found clean and in apparently good order on personal inspection.

The Gaol at London is small, incommodious, and, as the Committee believes, unsafe, and so inadequate that the complaints of persons therein confined, of the loathsome cells in which they are incarcerated, need create no surprise in those acquainted with its actual condition. A new Gaol is, however, about being erected. Gaol at London.

The Gaol at Simcoe is new, and sufficient for the wants of that District. Simcoe.

The Gaol at Hamilton, in the Gore District, is much too small for the accommodation of the numbers therein confined, so much as to preclude any attempt at classification. Its management has been generally represented as tolerable. Hamilton.

The Gaol at Niagara is offensive and insufficient; the site may be considered as ineligible, making drainage difficult if not impossible. It is remote from the Town. The Committee is of opinion that a new Gaol, on a well-designed plan and favourable situation, is highly desirable. Niagara.

A new Gaol is being erected in the Home District; the present one is quite insufficient for the proper accommodation of its numerous prisoners. There is reason to believe, however, that under the present keeper it is well managed, and the comfort of the prisoners as carefully attended to as circumstances will permit. Toronto.

The Gaol of the Newcastle District is new, sufficiently commodious, and well managed. Newcastle.

The Gaol at Picton is reported as sufficient for the wants of the District of Prince Edward. Picton.  
See Appendix:  
Letter of Sheriff.

The Gaol at Kingston is reported as sufficiently large to accommodate the average number of prisoners confined; clean, well ventilated, and healthy; but of such defective construction as to preclude proper classification. Kingston.  
See Appendix:

The Gaol at Brockville has been always well managed, but its accommodations are much too limited, and the erection of a new one is much to be desired. Brockville.

The Gaol at L'Original is small; sufficient for the present accommodation of prisoners, though represented by the Sheriff as being insecure. L'Original.  
See Appendix:

The Gaol at Cornwall is reported by the Sheriff as sufficient for the accommodation of prisoners. Cornwall.  
See Appendix:

The Gaol at Perth is reported to be sufficient for the proper accommodation of prisoners. Perth.  
See Appendix:

The erection of Gaols is at present regulated by the Provincial Act, 1st Vict. chap. 5. By that enactment it is provided that the plan of every future Gaol erected in the Province shall be approved of by a Board of Commissioners created by that Act; the Commissioners are empowered to frame rules and regulations for the management of such Gaols, to be transmitted by them to the Lieutenant Governor, and by him laid before each branch of the Legislature; they are also required to report annually to both Houses of Parliament.

The provisions of this Act, so far, do not seem to have been regularly complied with. The absence of any provision in the Act for the appoint-

ment or payment of a Secretary or Clerk to the Commissioners may assist to account for the apparent omission.

Appointment of Secretary or Clerk recommended to Board of Commissioners.

If it be desirable to render the Board of Commissioners appointed by this Act efficient, the Committee would take this opportunity of representing the necessity of such an appointment as an indispensable preliminary to the usefulness of the enactment.

It is proper, however, to explain that the Commissioners under this Act have frequently met to consider and approve of plans submitted for proposed Gaols in the new Districts, and that several are now being erected under the approbation of this Board, as at Woodstock, in the intended District of Brock; at Goderich, in the District of Huron, and at Barrie, in the District of Simcoe; and a plan is at present before its consideration for a Gaol at Bytown, in the contemplated District of Dalhousie.

Under the provisions of the 1st Vict. chap. 5, no building could be used as a Gaol without the approbation of the Board of Commissioners to whom allusion has just been made. The Committee is not aware of any Gaol now used as such that has been built under the provisions of that Act.

Many of the old Gaols insufficient.

Many of the old Gaols in the Province are insufficient in accommodation and other requisites; some are sufficient, and some could doubtless, by judicious alterations, be made adequate to the wants of the Districts.

The Committee, therefore, in addition to the amendment it has already proposed to the 1st Vict. chap. 5, would venture to recommend the following course to be pursued, for the purpose of supplying the present palpable deficiency of an active and vigilant Prison Superintendence.

Commissioners for local investigation of Gaols recommended.

It recommends that the Executive Government should be authorised by the Legislature to appoint a Commissioner, or Commissioners, to prosecute a system of local investigation of every Gaol in this Province now in use; and for that purpose to examine on the spot the keeper of such Gaol, or his assistants, or any person or persons from whom information relevant to the subject of his inquiries might be obtained; and from such a process of examination, and from personal inspection, to draw up a correct report of the plan, size, situation and construction of the Gaol buildings—the cells used for the confinement of criminals—the accommodation for debtors—the system of internal discipline pursued—the hours observed—the allowance of food, bedding, and other necessities—the salaries of the Gaol keepers and assistants—and generally every thing relating to the moral and physical condition of the inmates.

Commissioners to report to Executive Government.

It should then be the duty of such Commissioner to transmit such report to the Executive Government respecting each separate Gaol—and therein suggest any improvement of which the existing system could be found susceptible.

To render his means of investigation complete, the act should inflict a penalty on any one obstructing the Commissioner in his labors, or refusing to attend him to give evidence, and give summary jurisdiction to one or more Justices of the Peace to hear the complaint and proceed to conviction of the party offending.

The act should also prescribe the manner in which the expenses and remuneration of such Commissioner should be provided for.

The Report of the Commissioner on each Gaol should then be transmitted by the Executive Government to the Commissioners appointed under 1st Vict. chap. 5, who should forthwith return their written opinion on the propriety and practicability of the alterations suggested.



The Executive Government should then have the power to direct the Magistrates of the District in general Quarter Sessions assembled, wherein the proposed alterations are required, to proceed to the carrying into effect the same, and they should be empowered and required, if necessary, to impose a rate not exceeding a certain fixed amount on the District, to defray the expense of the meditated improvements.

Such an amendment to the existing law, if resolved on, might be submitted without delay to the consideration of the present session of the legislature, and no time be lost in attempting its enactment.

THIRD DIVISION.

CLERK OF THE CROWN AND PLEAS.

With respect to the last head of its instructions, relating to the office of the Clerk of the Crown and Pleas, a majority of the Committee is not prepared to recommend any change in that Department which would substitute fixed salaries for fees.

By the following rules ordered by the Court of Queen's Bench in last Michaelmas Term, it is conceived that a salutary change can be effected in that Department, and that an adherence to the method of obtaining annual returns from the Clerk of the Crown, will enable the Court periodically to make any advisable alteration in the amount or nature of that officer's emoluments :

1. "It is ordered by the Court that the Clerk of the Crown do, on the first day of Easter Term, annually lay before the Court a return of all fees received by him in his office, with an account of the respective services for which they are received ; and also an account of the Receipts of fees by his respective Deputies ; and also an account of the Disbursements of his office for Clerks, Stationary, Printing, &c , and a return of salaries or allowance to Deputies and Clerks.
2. "It is ordered by the Court, that the Clerks of Assize and Marshals do, on the first day of Easter Term, annually return an account of all fees received by them respectively, with an account of the services for which they are received.
3. "It is ordered by the Court, that from and after this present Term, so much of the rule of Court as regulates the fees of the Clerk of the Crown, and Clerks of Assize and Marshal, be rescinded, and that from thenceforth the following fees, and no other, shall and may be taken by those officers for the services respectively rendered by them."

These rules were accompanied by a new tariff of fees by which a considerable reduction was made in the fees of the Clerk of the Crown.

See Appendix :  
Tariff of fees.

To the answers of that officer to the interrogatories administered by direction of the Committee, and appended to this report, it is referred for a view of the duties of the department.

See Appendix :  
Answers of the Clerk  
of the Crown and  
Pleas.

Some idea may be formed of the alteration produced by the new tariff, from the following extracts from those answers :

Amount of Fees received during August, September, October and November, 1838, preceding the late alteration.....	£	s.	d.
Amount of Fees for the same period, 1839, since the alteration.....	1005	0	0
	589	0	0
Less.....	£	416	0 0

Sufficient time, however, has not yet elapsed to enable the Committee to form a decided opinion as to the effect produced by the operation of the new tariff.



It appears to the Committee that sufficient accommodation is not afforded to this Department, and that the important Public Records deposited there cannot be considered as sufficiently protected from accidents by fire.

Committee declines  
substituting salaries  
in lieu of fees.

While the Committee must decline for the present recommending such a material change in the Crown Office as the substitution of fixed salaries for the system now prevailing of reimbursing the incumbent by fees, it is anticipated that the Court of Queen's Bench will find no difficulty in, from time to time, effecting such judicious alterations as will prevent either unreasonable excess or diminution in the amount of the emoluments of that Department.

#### CONCLUSION.

Conclusion.

In drawing to a conclusion the result of the investigations of the Committee, it may perhaps be well to remark that, had the time devoted to those inquiries been of a longer extent, some additional modifications and amendments might have been suggested from a more minute and protracted examination into the constitution and working of the Departments brought under the scrutiny of the Committee.

It rests, however, with the wisdom of the Legislature to estimate the practicability and anticipated usefulness of these suggestions, and through its intervention alone can the test of experience be applied to the many alterations recommended in the course of this Report.

All which is respectfully submitted.

(Signed)	L. P. SHERWOOD, J.
"	J. B. MACAULAY, J.
"	J. JONES, J.
"	A. McLEAN, J.

JUDGES' CHAMBERS,  
*Toronto, December 28th, 1839.*

#### RECEIVER GENERAL'S OFFICE.

The Committee, from the Board of Commissioners constituted by virtue of a commission under the great Seal of the Province of Upper Canada, appointed to inquire into the state of the undermentioned offices, and the nature of the duties performed in each of them, viz : the Offices of the Receiver General of the Province,—the Commissioner of Crown Lands,—the Surveyor General of Woods and Forests,—the Secretary of the Clergy Corporation,—the Surveyor General of Lands,—the Chief Agent for Emigration,—the Agent for the sale of Clergy Reserves, and the subject of School Lands, beg leave to report their proceedings for the information of the Board.

Report transmitted to  
His Excellency the  
Governor General.

The Committee, after a careful inquiry into several of the subjects to which their attention was called, by the instructions issued for their guidance, beg leave to submit the following Report for transmission to His Excellency the Governor-in-Chief and Captain General of the Province of Upper Canada, &c. &c. &c.

## THE RECEIVER GENERAL'S OFFICE.

The state of the receipt in this office, on the 31st October last, was as follows :

	£	s.	d.
From the Collectors of different Ports of Entry,.....	7,906	1	3½
From Inspectors of Districts,.....	2,058	5	6
From Sheriffs,.....	255	5	4½
From District Treasurers,.....	18	2	1
Premium on Drafts on Montreal,.....	201	14	10
From the Secretary of the Clergy Corporation, on account of Rents of Clergy Reserves,.....	850	0	0
From the Honorable the Commissioner of Crown Lands, for Interest on sales of Clergy Reserves,.....	815	11	10
From ditto, on account of proceeds of Sales of Crown Timber,.....	6,661	1	0
Proceeds of Sales of Government Debentures sold in Upper Canada, on account of the Macadamized Road from Kingston to Napanee,.....	1,988	17	9½
From the Hon. the Secretary of the Province, for Fees on the seal to commissions of appointment to places of honor and emolument,....	49	0	0
Ferry Rents,.....	13	0	0
Fines from Magistrates,.....	8	0	0
From the Trustees of the Kingston and Napanee Roads,.....	302	0	0
From the do. West Gwillimbury Road and Bridge,.....	55	10	0
From the do. Johnstown District Roads,.....	80	0	0
From the Land Board of the Newcastle District,.....	7	13	6
From the Honorable Mr. Vice-Chancellor Jameson, being the unexpended balance of moneys paid him on account of contingent expenses of the Commission of Enquiry, instituted on the late outbreak,.....	14	18	10
From the Trustees of the West York Roads,.....	340	0	0
Militia Commissions,.....	157	0	0
“ Exemption Moneys,.....	68	10	0
“ Fines,.....	49	16	8
From Magistrates, for Ale and Beer Licences,.....	8	0	0
Land fees under all regulations,.....	864	11	6
Proportion of Import duties from Lower Canada,.....	36342	0	8
	£ 59115	0	10

The Receipts from Collectors and Inspectors of Districts are not credited to their proper funds until a distribution thereof has been made at the office of the Inspector General of Public Accounts.

The Receiver General cannot, therefore, at any time inform the Government of the state of the Receipt under the separate heads of Provincial Revenue, or Casual and Territorial Revenue, should such information be desired.

Receiver General cannot give information as to receipts of Provincial Revenue under separate heads.

The payments made by the Commissioner of Crown Lands, the Agent for the sale of the Clergy Reserves, and the Secretary of the Clergy Corporation, have hitherto been irregular ; the officers in charge of those several offices have usually waited to make such payments until a large sum had accumulated.

The Revenue received from Lower Canada is carried in gross to the public credit, and the premium on Exchange is afterwards credited when the same is drawn for ; in the meanwhile large balances remain in the hands of the Agent appointed by the Receiver General, at the personal risk of that office.

Large balances remain in hands of Agent appointed by Receiver General.

The Provincial funds are appropriated under the authority of acts of the Legislature,

The Crown funds are subject to the orders of the Treasury, Colonial Department, and Lieutenant Governor in Council, all payments being made under warrants of the Lieutenant Governor ; excepting the Lieutenant Governor's allowance in lieu of fees, the percentage to the Agent in Lower



Crown funds subject to orders of Treasury Colonial Department and Gov't in Council. Canada, and agency for the receipt and payment of the Canada Company fund, which payments are respectively made under His Majesty's warrant of 29th September, 1812, the 1st. Wm. 4th, chap. 15, and the Treasury estimate and letter dated 31st August, 1827.

The general check established at present in the office, is, the balance sheet of all the different public funds compared periodically with the Day or Cash Books.

The returns of sub-accountants to the Inspector General, enable that officer to check the payments made under the head of Provincial Revenue, but no returns are made of Land Fees, Fines, Ferry Rents, Militia Fees, and various other sources of Revenue.

It appears necessary, for the more effectual checking all such payments, that Returns of the amounts levied, or which ought to be paid to the Receiver General, should be transmitted to the Inspector General, by an authority other than the one making the payment; thus, for instance, payments to be made by the Sheriff may be checked by a return from the Clerk of the Peace.

Payments made require a check.

The Balance in the hands of the Receiver General on the thirty-first of October, was £41496 0 4½, of which sum £4299 6 1, was lodged in the Bank of Upper Canada, at the credit of the Honourable John Henry Dunn, subject to the Drafts of the First Clerk then in charge of the office, and £367 19 11½ remained in the office chest.

The Receiver General claims a deduction of about £10,560 from the balance of £36,828 14 4, on account of a payment, said by that officer to have been made to Messrs. Glynn, Halifax, Mills & Co., of London, about one year since; but which does not appear on the Books of the office, nor has any acknowledgment of its receipt been yet officially made by those gentlemen. The remainder of the balance, viz: £26,268 remained in the hands of the Receiver General's agents in Montreal, as stated by that officer, who has declined to produce evidence thereof by exhibiting the account current of his agents, alleging that his transactions with those gentlemen are entirely of a personal character.

Receiver General's transactions with Agents of a personal character.

The Committee are of opinion that the present system under which the whole of the public moneys are permitted to stand at the credit of the Receiver General, as a private individual, without having in his office any book or account which would shew where the balance due to the public, or any part thereof, was deposited, requires prompt amendment.

Present system requires amendment.

As regards the mode of managing the business, and keeping the accounts in future in the Receiver General's office, the Committee fully concur in the suggestions contained in the report of Mr. T. C. Patrick, which accompanies the minutes of evidence taken by the Committee.

The several conclusions to which the Committee have been led, after a full consideration of the subject upon which they have deliberated, may briefly be thus set forth:

1st. That all public moneys should be, as far as practicable, paid directly to the Receiver General.

All public moneys should be paid to Receiver General.

2nd. That a system of Book-keeping, on the principle of Double Entry, as suggested in the report of Mr. T. C. Patrick, should be introduced into the office of the Receiver General.

3rd. That so much of the 1st Wm. 4, chap. 15, as authorises the payment of a per centage on moneys received in Lower Canada on account of this Province, should be repealed.

4th. That a secure place of deposit should be selected by the Executive Government, wherein the Receiver General should be required to deposit, at least once in every week, the moneys received by him.

5th. That sub-accountants making payments to the Receiver General should be required to state on what account such payments are made, in order that they may at once be credited to the proper fund.

Sub-accountants should state on what accounts payments are made.

6th. That all future money transactions shall be directly under the controul and direction of the Executive Government.

Money transactions under control of Executive Government.

7th. That all agents employed by the Receiver General to dispose of Debentures, pay dividends thereon, or transact any public business connected with his department, shall be required to transmit a half yearly account current to the Inspector General of Public Accounts.

Half yearly accounts to be transmitted to Inspector General.

8th. That no moneys whatever shall at any time be disbursed by the Receiver General excepting under the authority of a warrant from Her Majesty or Her Representative within this Province.

Receiver General to disburse only on warrant.

9th. That the first clerk in this office shall do the duties of cashier, conduct the correspondence, and generally, under the orders of the Receiver General, superintend the business of the office.

First Clerk to be Cashier.

10th. That a Book-keeper be added to the present establishment of the Receiver General's office.

Book-keeper.

11th. That in the event of a Bank being selected as a place of deposit, the officers of the Bank shall be instructed not to cash any draft or check drawn by the Receiver General, in his public capacity, unless the same shall quote the letter and number of the warrant covering the payment.

In cashing drafts warrant must be quoted.

12th. That a half-yearly payment of interest on the Debentures issued within this Province be made on the 30th June and 31st December.

Interest on Debentures be paid half yearly.

As regards the mode of issue of Debentures and the general management of the Public Debt within the Province, the Committee have no recommendations to offer,—that branch of business appearing to be conveniently and satisfactorily performed.

The Committee are of opinion that the Debentures yet unsold in London ought not to be disposed of, excepting under the direct sanction of the Executive Government, and that if a Bank be selected as a place of deposit for the public moneys, such Bank should be required to furnish funds in London for the payment of the interest due on Provincial Debentures at a fixed rate of exchange, as compared with the price obtained by the Commissary General.

Debentures unsold in London should be disposed of only on conditions.

The Committee, having ascertained from the Report of the Inspector General of Public Accounts, that not more than £15,000 of securities, other than the personal Bonds of the Receiver General, are now held by him on behalf of the Province, and that £5000 of that sum is of a doubtful validity, beg to call the attention of the Executive Government to this point.

Attention called to Receiver General's security.

The Committee are of opinion, that the sum of £15,000, together with his personal bonds, is a sufficient amount of security to be given by the Receiver General within the Province, the more especially, because, if the suggestion of the Committee be carried out, the liabilities of the Receiver General will be greatly diminished, and the responsibility of the office equally reduced.

£15,000 sufficient, as liabilities are diminished.

The Committee cannot close their Report, on the Receiver General's Office, without calling the attention of the Executive Government to their



Reports to the Lieutenant Governor, and to the Governor General, dated the 14th, 19th, 25th, and 29th November.

All which is respectfully submitted.

(Signed) W. ALLAN,  
Chairman.

INVESTIGATION COMMISSION,  
COMMITTEE, No. 2,  
9th December, 1839.

OFFICE OF THE  
SURVEYOR GENERAL OF LANDS:

Full information obtained.

The Committee have obtained such complete and full information touching the business of this office, from the answers appended hereto, that they prefer referring to the evidence of those gentlemen rather than, by giving a summary of their answers to the questions prepared by the Committee, prevent their careful perusal.

The Committee, however, deem it proper to call the particular attention of the Government to the third, fourth, seventeenth, nineteenth, twenty-fifth, twenty-sixth, and thirtieth answers of Mr. Spragge, from which they submit the following extracts:—

Extracts of answers to queries of Committee by Mr. Spragge, of Surveyor General's Office.

"Locations were until within the last few months exclusively the duty of Mr. Spragge—many of them are now made by Mr. Radenhurst, whose interference with that branch of duty has had for its object the bestowing, on favoured individuals, lands directed by Order in Council to be disposed of at public sale by the Commissioner of Crown Lands.

"I cannot regard the organization of the Department as by any means satisfactory. With a thorough knowledge of the books and documents as they are at present, time is unnecessarily consumed in obtaining information on points connected with the claims of individual inquirers, and which, when procured, is far from affording on all occasions the information desired, and uncertain in the results they might be expected to exhibit.

Business often assumed as correct without being so.

"The statements of persons applying have, to *save trouble*, oftentimes when business pressed been assumed as correct when a careful examination would have yielded a different result; copious indexes of a permanent nature are requisite, and a compilation of other books of record from the books and plans now in use, should, it appears to me, be formed without further delay.—I also find it necessary to remark on the necessity which exists for the introduction of system in the management of the office. Mr. Acting Surveyor General Chewett, and afterwards Mr. Macaulay, used their endeavours to apportion the duties and establish an improved system; but on both occasions, impediments were thrown in the way of the intentions of these gentlemen being carried into effect.

Rigid supervision required.

"Furthermore, nothing is more imperatively called for, than a continual and rigid supervision upon the transactions of the Department, to prevent a continuance of practices discreditable to the Department and prejudicial to the interests of all but a few. Probity and impartiality are among the necessary qualifications of a public servant."

*Query 17.* Are the same conditions exacted from the claimants under the Heir and Devisee Commission, in respect to the terms of the Grant, as the original Nominee or Grantee would have been required to comply with?

Lands described without authority.

"*Answer.* Without any authority permitting such a proceeding, lands allowed under the commissi<sup>n</sup> have of late, with scarcely an exception to the contrary, been allowed to go into description without the original requirements being exacted.

"Many years since, names were entered on the plans without the location being entered in the warrant book, or endorsed on the authority. This mode of proceeding, of course, had the effect of excluding many persons wishing to locate from lands which they ought to have had, if they desired them; as there was no method of ascertaining whether a person was or was not entered for the lands he was entitled to, the same name frequently remained on the plans when the party had taken up his complement of land elsewhere.—I have been told that official persons had memoranda of these double entries, and took off the names as they were prepared to put others on.

Double entries.

"These double locations are continually going out under the commission. Some months since I completed a return of all lands located prior to 1833, which had not been described for patent, and found many names entered on the plans without any authority to cover them. Parties pretending to claim them under the original nominees of the lots before the Commissioners or the Council, have, nevertheless, succeeded in obtaining patents by means of the incorrect reports of the office.

Names entered without authority to cover them.

"The brief period which has elapsed since the passage of the boundary line act, is scarcely sufficient to justify an opinion upon its practical effects, especially as the Surveyor General's Office has not been furnished with copies of the awards of the Commissioners appointed under the act; dissatisfaction has in some instances been expressed by individuals affected by their decision, but this is unavoidable. When the bill was under discussion in Parliament, it appeared to me that a clause should have been introduced requiring the Commissioners to obtain from the office of the Surveyor General such information relative to original surveys, as would have enabled them to adjudge in all matters in dispute conformably thereto. The number of applications for such information up to the present time has not exceeded five or six.

Boundary Line Commissioners Act.

"It appears to me that an uniform mode of proceeding on the part of the Commissioners is particularly desirable, but few of the gentlemen appointed can be conversant with practical surveying, or acquainted with the manner in which the original surveys were conducted, and they would doubtless have derived material aid from the circumstance, had the act authorised the Surveyor General to issue general instructions to each Board of Commissioners, guiding them in regard to disputed surveys within their respective spheres of duty.

Instructions should issue to Commissioners.

"The business of the two Departments of Surveyor General and Commissioner of Crown Lands, has remained as perfectly distinct as they were previously to their being placed under one head in charge of both—it amounts to but a nominal union and consequently has in no material way affected the business of the Surveyor General's Office.—Having had the best opportunities, almost from its first establishment, of daily observing the manner in which the business of the Crown Lands Office was conducted, it is impossible to speak in terms of commendation of its management under Mr. Robinson; since which time, many circumstances have intervened to prevent any very considerable improvements being effected, and I could never perceive the possibility, that beneficial results could arise from the project of incorporating the Surveyor General's Office with a Department so constituted; and with reference to the Department to which I am attached, I can say, that the constant supervision of the Surveyor General is at all times needful, and that the duties of the office have been adequately performed, and affairs of individuals faithfully attended to, under those gentlemen only, who have been enabled to devote their whole attention to the office. The manner in which the business is at present managed, is the most irresponsible that can be conceived; and I cannot believe that the Crown Lands' Office can less require the immediate control of its chief, than the Surveyor General's Office, and I am perfectly convinced that the public service will derive material benefit, if the Departments be again separated.

Crown Lands' Office not much improved since managed by Mr. Robinson.

"Were the further consolidation of the offices to be determined on, the only way in which it could be accomplished that I am aware of, would be to place the sales under the Surveyor General's Office, which the plans and the Domesday Schedules and other books, with trifling additions, would enable it to undertake, and purchase money might be paid into the hands of a Special Receiver, or into the hands of the Receiver General direct.—I believe the attempt, however, to continue the two offices under one Head of Department will eventually prove to be the worst species of economy which could be attempted.—The preceding queries having been framed with the view of eliciting information relative to the practical working of the Surveyor General's Department, as at present constituted, I should not be justified in withholding any particulars which may throw light on the subject. The experience of the last eleven years, and minute examination and inquiry into the former organization and management of the Department, convince me of the existence of a system of partiality, favoritism and corruption, begun at an early day and continued with but few interruptions up to the present time. The wholesome regulations introduced by Government to promote the settlement of the Colony, founded on principles

Further consolidation.

Partiality, favoritism, and corruption existing in the Department.



of general utility, have been defeated by the encouragement afforded by the Surveyor General's Department, to monopoly and speculation, and the assistance rendered to those who desired to evade such restrictions as interfered with their projects for personal aggrandisement, at the expense of the resident proprietors of land. Personal residence and cultivation, it was declared by the Royal Instructions of 1783 and 1787, and Orders in Council of February 1789, were the only conditions upon which grants of land were to be permitted, and forfeiture of the grant was announced as the penalty of a non-compliance with these prescribed conditions.

“The terms and conditions of settlement were of general import, and from which it cannot be shewn that it was ever intended that U. E. Loyalists or their children should be relieved. To carry into effect the measures of Government in relation to the settlement of the public lands, was the duty of every individual who accepted an appointment in the Land Department; but self interest has been with too many a stumbling block in the way of duty.

Self interest a stumbling block to duty.

“The only means of information possessed by the Lieutenant Governor and Council, relative to the statement of individuals, is the report from the Surveyor General's Office; and it was, therefore, essentially necessary that these reports should be prepared by persons in no way interested in the issue of the applications.

“Instead of this being the case, from an early day to the present moment, they have been reported on by the paid agents of the parties whose hopes of future employment would cause them to feel a strong interest in the success of the business they had taken in hand; and I say it with a knowledge of the facts, that in numerous instances a colouring has been given and statements made which the circumstances of the case would not justify.

Unjustifiable statements made by Department.

“The senior Clerk continues to conduct a very considerable business in carrying through claims before the Heir and Devisee Commission, examining into the state of the lands claimed, and framing the certificates which should contain the facts of the case, is his particular duty. In every instance the certificate should state the authority under which the location was originally made, and the conditions to which it was liable. Instead of this being done, the report is made merely to certify that the name of the party under whom the lot is claimed is entered in the plan, and that no description has issued. This is not the way in which such important business should be done; the authority ought to be examined, and it should be ascertained whether the party may or may not have received all the land he was entitled to, and before any description be allowed to issue, it should be satisfactorily proved that the original conditions have been complied with.

Original conditions should be complied with before description issues.

“It is my duty further to state, many lots situated in old Townships, which, under Orders in Council of 15th October 1833, and 19th November, 1835, were subject to be disposed of at sale by the Commissioner of Crown Lands, have been located by the senior Clerk to individuals without any special authority permitting the same. These are of course a part of his agency transactions, practised in the face of the Lieutenant Governor's order of 14th June, 1808, and the Order in Council of 19th November, 1835, which forbid, in the most positive manner, agency being transacted by Clerks in Public Offices.

Senior Clerk has located Lands without special authority.

“The power assumed by the gentleman alluded to, while it has been profitable to himself, has been unproductive of any good that would justify the daily infraction of rules and regulations established by Government for beneficial purposes, to ensure impartiality in the disposal and settlement of the public lands.

Duties of Department will never be properly performed without the constant superintendence of a Surveyor General.

“The official favour which he distributes, is such in its nature and amount as no head of the Department has ever exercised or pretended, pertained to his appointment, his policy has secured for him a numerous band of partizans, as the list of names he was able to command, when soliciting at the hands of Sir Francis Head—the appointment of Surveyor General sufficiently testifies. Some of the gentlemen who lent him their influence on that occasion, did so without any knowledge of his merits or demerits, believing the representation of others in his favour, but the major part were individuals upon whom he had conferred personal obligations in matters connected with the Departments. What I have said proceeds from no unkindly feeling towards the senior Clerk, but will account for the firm conviction I entertain, and am bound to express that the duties of the Department will never be faithfully administered, until the office is placed under the charge and continual supervision of a Surveyor General.”

The Committee have not received any answers to the queries transmitted to the Surveyor General—they have only further to observe, therefore, that the grave charges contained in the answers quoted from Mr. Spragge's replies are corroborated by the testimony of Mr. Chewitt, to a certain

extent; the nature of the charges preferred and the consequences of them, if established, to individuals are so serious that the Committee feel themselves precluded from offering any opinion with regard to them, or to the changes which ought to take place if the system prove to be such as those charges would shew. They, therefore, abstain from submitting any suggestion on the conduct of public business in this Department, in the expectation that the matter will receive an examination before a tribunal possessing more extensive power of inquiry and determination than are invested in the Commission.

Committee abstain from submitting any suggestions for remedy.

The Committee cannot, however, refrain from recommending, after the information they have received, and which is attached to this report, that the offices of the Surveyor General of Lands and Commissioner of Crown Lands, should cease to be held by the same person, inasmuch as the Committee are satisfied that the duties to be performed in the former Department will require the undivided attention of one efficient public officer.

Committee recommends that the Offices of Surveyor General and Crown Lands Commissioner be not combined in one.

All which is respectfully submitted.

	(Signed)	W. ALLAN, <i>Chairman.</i>
	"	W. H. DRAPER,
	"	R. A. TUCKER,
	"	JOHN MACAULAY,
	"	J. S. MACAULAY,
	"	H. SHERWOOD.

INVESTIGATION COMMISSION,  
COMMITTEE, No. 2,  
28th December, 1839.



OFFICE OF THE  
SURVEYOR GENERAL OF WOODS AND FORESTS.

THE Committee have to observe, with reference to this office, that the instructions of the Lords of the Treasury for its Government have been wholly neglected, and to submit the following extract from the answer to their 6th query appended to their report on the Commissioner of Crown Lands Office.

Instructions of Lords of Treasury wholly neglected.

"I also enclose, herewith, the printed instructions issued to my predecessors, on the Department of Woods and Forests: they have not ever been followed, nor can they be consistently with the good of the public service. The system pursued has been reported on to the House of Assembly by Mr. Shirriff, whose son was appointed Collector.

"Mr. Charles Shirriff was said to be the founder of the Ottawa Timber Trade; he is a very intelligent man, and I believe the Government consider itself under many obligations to him on that account; in fact, almost the whole management of the Department was left to him without question of interference.

Extract.

"He, by entering into private speculations, such as building mills, &c., beyond his private means, involved himself in debt, and on the failure of the House of Gates & Co., and in the Commercial crisis of 1837, he became a defaulter.

Mr. Shirriff founder of the Timber Trade.

"I shall transmit to the Committee a copy of my report upon this subject, which I made on placing the matter in the hands of the Attorney General.

Mr. Shirriff a defaulter.

"When I was directed to assume the charge of this Department, I found an approved system in operation, and I only altered it as regarded the money transactions, and in requiring the new Collector to give security to the Government, which he has done."

The Committee are of opinion that the instructions before mentioned, should not have been set aside without a distinct authority; and they recommend that the proceeds of sales of Crown Timber, should in future be paid

Instructions should not have been set aside without distinct authority.



Payment of duties on  
Timber should be  
made at Bytown.

to the Receiver General, in the form in which it may be found convenient to receive it at Bytown; and that the promissory notes so taken, should be handed for collection to one of the Chartered Banks, with instructions that all such notes not taken up at maturity, should be forthwith placed in the hands of the Attorney General for collection. The Committee offer this suggestion under the assumption that the present mode of conducting the business of this Department may be continued, but they are of opinion that payment should be rigidly exacted at Bytown, and that no timber should be permitted to pass that port until the duties were paid.

Agent become a de-  
faulter.

In consequence of the Surveyor General of Woods and Forests having become a sub-accountant contrary to the instructions of the Lords of the Treasury, and not having required periodical payments and accounts to be rendered by the Agent at Bytown, a large defalcation has occurred in the case of Mr. Shirriff, which has been fully reported on by the Surveyor General of Woods and Forests, to Her Majesty's Attorney General, a copy of which report is hereunto annexed.

All which is respectfully submitted.

	(Signed)	W. ALLAN, <i>Chairman</i> .
	"	W. H. DRAPER,
	"	R. A. TUCKER,
INVESTIGATION COMMISSION,	"	JOHN MACAULAY,
COMMITTEE, No. 2,	"	J. S. MACAULAY,
28th December, 1839.	"	H. SHERWOOD.



OFFICE OF THE

AGENT FOR THE SALE OF CLERGY RESERVES.

Same faulty system  
of Book-keeping.

THIS Office having been hitherto held by the Commissioner of Crown Lands, the Committee have no observations to make thereon, excepting that the same faulty system of Book-keeping adverted to in their Report on the Office of the Commissioner of Crown Lands prevails also in this Office, and consequently a complete re-statement of the accounts from the commencement is equally required.

All which is respectfully submitted.

	(Signed)	W. ALLAN, <i>Chairman</i> ,
	"	W. H. DRAPER,
	"	R. A. TUCKER,
INVESTIGATION COMMISSION,	"	JOHN MACAULAY,
COMMITTEE, No. 2,	"	J. S. MACAULAY,
28th December, 1839.	"	HENRY SHERWOOD.



OFFICE OF THE

SECRETARY OF THE CLERGY CORPORATION.

THE Committee having made due inquiry into the nature and extent of the business transacted in this Department, and, having ascertained that, although

the Clergy Corporation still exists, its action as a body has long ceased, recommend that the general charge of keeping the accounts relating to the sale of Clergy Reserves should be henceforth coupled with the duties of Secretary to the Clergy Corporation, and that the Secretary's Office, as an independent establishment, should be no longer continued. The Committee submit the above recommendations because they conceive that to retain a Secretaryship to a quasi non-existing corporation is unnecessary, and that the duties of the Secretary are insufficient to occupy the time of the gentleman now holding that office, with whose mode of conducting the business of the office they are perfectly satisfied.

Charge of keeping  
the accounts of Sale  
of Clergy Reserves to  
be coupled with the  
duties of Secretary.

A statement of the receipts and of the debts now due the Clergy Corporation is hereto appended.

The great amount of rents due to the Clergy Corporation cannot fail to arrest the attention of the Government, and to call for the adoption of prompt measures to insure its liquidation.

All which is respectfully submitted.

INVESTIGATION COMMISSION, COMMITTEE, No. 2, 28th December 1839.	(Signed) " " " " "	W. ALLAN, <i>Chairman</i> . W. H. DRAPER, R. A. TUCKER, JOHN MACAULAY, J. S. MACAULAY, HENRY SHERWOOD.
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#### OFFICE OF THE CHIEF AGENT FOR EMIGRATION.

The Committee, having addressed certain queries to the Chief Agent, submit the same, together with his answers, for the information of the Government.

The duties of the Agent at present consist chiefly in keeping the accounts of the persons authorised to distribute the bounty of the British Government to distressed commuted pensioners; these duties are both laborious and responsible, and in the absence of any business directly pertaining to his office as connected with emigration, sufficiently employ the time of the Chief Agent.

Duties of the Agent.

The Committee recommend, therefore, the continuance of this office on its present footing, hoping that at no distant period his services as an Agent for Emigration will again be required.

All which is respectfully submitted.

INVESTIGATION COMMISSION, COMMITTEE, No. 2, 28th December, 1839.	(Signed) " " " " "	W. ALLAN, <i>Chairman</i> . W. H. DRAPER, R. A. TUCKER, JOHN MACAULAY, J. S. MACAULAY, HENRY SHERWOOD.
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## COMMITTEE NO. 7.

THE Committee appointed to investigate and report upon the COURTS OF REQUEST, and the Commissioners of those Courts, have the honor to submit the following REPORT :

The Courts of Request are now constituted under the authority of the 3rd Wm. IV, ch. 1, amended by 7th Wm. IV, ch. 12.

**Divisions of Districts** Under the authority of these enactments, each District is separated into divisions, varying in number according to circumstances, in the discretion of the Justices in Quarter Sessions, within each of which divisions a Court of Requests is to be holden by two or more Commissioners to be appointed by the Governor. The place of holding these courts rests with the commissioners.

**Extent of their jurisdiction and their decision final.** Their jurisdiction extends over all matters of debt and contract not exceeding the sum of Ten Pounds, with power to award execution against goods and chattels, and their decisions are final between the parties.

**Mode of proceeding.** The process is a summons, to which is attached a statement of the Plaintiff's account or demand. If the demand is under Forty Shillings, service may be made by leaving a copy of the summons at the Defendant's residence ; if over Forty Shillings, personal service is requisite, unless the Defendant absents himself to avoid service ; when, in cases not exceeding Five Pounds, service at the dwelling house is sufficient. Defendants may be summoned from any part of the District in which they reside to appear in the division in which the debt was contracted.

**Commissioners empowered to take evidence on Oath.** The Commissioners have authority to take evidence on oath ; and if they desire it, in like manner to examine the Plaintiff or Defendant.

Defendants are allowed the privilege of setting off their demands against the Plaintiffs'.

**Clerk and Bailiff's security.** The officers to every such Court are a Clerk and a Bailiff, who give security for the due performance of their duties.

**Witness.** Witnesses may be summoned who reside out of the division, and the allowance to such witnesses is in the discretion of the Commissioners.

**Executions.** Executions may be enforced against the property of a debtor within any part of the District in which judgment was rendered against him. When the judgment is for a sum exceeding Forty Shillings, execution (with certain exceptions) is to be stayed forty days.

**Bailiff's remuneration.** The Commissioners, Clerks and Bailiffs are paid by fees, a table of which is contained in the Statutes.

**Bailiff and Clerk subject to an action in certain cases.** An action lies by the party injured against the Clerk or Bailiff for misconduct in office upon the security given by them respectively.

**Appendix A.**  
**No. of Courts of Request and Commissioners in the Province in 1838.** Under the provisions of this Act there were, in the year 1838, throughout the Province, one hundred and seventy-three Courts of Request, and one thousand and sixty-eight Commissioners.

**Appendix B.**  
**No. of Summonses issued and Judgments given in the year 1838.** Within the same year the number of Summonses issued was in round numbers forty thousand, and the number of Judgments given was twenty-five thousand.

The costs of these suits and proceedings your Committee had not time to ascertain by a reference to every Court of Requests in the Province. They however wrote for a Return of the costs for the six months ending the 30th June last, and from the replies given by the Clerk of one Court in nearly every District in the Province, they ascertained the average cost of a Judgment to be Eight Shillings and Three Pence Three Farthings.

Average cost of a Judgment, 8s. 3½d.

	£	s.	d.	
The Expense of 25,000 Judgments at this rate will be.....	10,338	10	10	Total of Judgments.
The Expense of 15,000 Summonses, allowing Sixpence for the Clerk, One Shilling for the Bailiff on serving, and Eight Pence milage, at an average of two miles on each, will be.....	1,625	0	0	Expense of Summonses, &c.
—making the total amount of.....	£11,963	10	10	
as the Expenses of these Courts in the year 1838.				

From the manner in which the returns are made out, it is not quite clear that the aggregate of costs is not given on the whole number of Summonses issued, in which case the average would be Five Shillings and Two Pence Halfpenny per Suit, and the expense of forty thousand Suits £10,416 13 4.

Manner of making out Returns.

The great object of establishing these Courts was, in the opinion of your committee, to combine a speedy remedy for the recovery of debts with cheapness; in other words, to afford a quick method of collecting, a satisfactory and impartial Court, and a rate of expense as low as was possible under all circumstances.

Object for establishing these Courts.

No objections have been made, so far as your committee are aware, against the time within which debts *may* be collected within these Courts, and although they think the system capable of some improvement, they believe that its working in this respect is far more satisfactory than in almost any other.

System capable of improvement.

Against the conduct of many individual Commissioners, against the legality of their proceedings as exceeding their jurisdiction, against the justice of their decisions in particular cases, and against the costs allowed and adjudged by them, many and great complaints have been made.

Complaints against Commissioners.

A considerable number of such complaints have from time to time been preferred to the Executive Government, in some instances charging the Commissioners with corruption and partiality, in others with ignorance and incapacity—in some cases the conduct or *decisions* of the Commissioners have been brouht in question before the supreme tribunals, in others the Executive Government have made the best investigation in their power into the circumstances—a proceeding, however, which is found alike inconvenient and unsatisfactory—but in the great majority of cases the parties who have felt themselves aggrieved, have gone no further than to express their dissatisfaction in general conversation, or sometimes in the public prints.

Complaints against the Commissioners from time to time made to the Executive Government.

Your Committee see no reason to doubt that a large proportion of these complaints arise from the disappointment naturally experienced by the losing parties in contested claims. When both Plaintiff and Defendant think themselves right, let the decision be ever so just and equitable, one or other of the parties will be discontented.

This feeling will, however, be doubtless greatly increased whenever there is a want of confidence either in the ability or integrity of the Commissioners, and your committee believe that this cause occasionally operates in producing complaints against these Courts.

And your Committee cannot avoid the conclusion, that there may be found some instances in which dissatisfaction has been justly excited, by an



abuse and improper exercise of the very large discretionary powers which the Statutes vest in the Commissioners. There is reason to apprehend that there have been cases in which Commissioners have acted as Agents for creditors, an office which is more usually discharged by the Clerks of the Courts.

Sources of complaints.

The most common sources of complaint have been, that the Commissioners have entertained suits not legally within their jurisdiction—that they do not command that degree of respect which would enable them to preserve necessary order and decorum in their proceedings, and that it happens consequently, the solemnity of an oath is not sufficiently regarded by parties or witnesses in a suit, because, not respecting the tribunal, they treat with a greater or less degree of levity every proceeding—by it.

Too large a number of Commissioners required to carry the system into operation

Nor does the conclusion afford any just grounds for surprise, or imply a want of care or caution on the part of the Executive Government in the selection of Commissioners; the fault rather is in the system itself, which requires so large a number to carry it into execution. Many of them must unavoidably be selected in remote and thinly-settled portions of the country, where it is always difficult, and frequently impossible to find a sufficient number of individuals possessing the requisite qualifications; and your committee are aware that great difficulty and embarrassment have been experienced in filling up the appointments from time to time required.

System of adjourning these Courts increases expense.

In estimating the expense of attending these Courts, your committee think it also right to advert to time spent by litigants contesting claims; and the very frequency of the Courts increases the loss of time, as a system of adjourning from Court to Court prevails in many places, and inevitably adds to the expense of witnessess, as well as to the loss of time of the parties.

Your Committee, however, cannot leave this part of the subject without stating their conviction that, in a great many cases, the Courts are most respectably constituted, and their mode of conducting business gives satisfaction to the suitors over the trial of whose causes they preside.

The law regulating these Courts might be altered,

Having thus endeavoured to explain the present system in its effects and mode of working, your Committee have only to state that, in their opinion, the law regulating these Courts might be altered, so as to render them more useful and efficient, and, at the same time, reduce the expense attending the administration of Justice in these and the District Courts.

2nd Branch of inquiry unnecessary.

This conclusion has rendered it unnecessary for the Committee to report upon the second branch of inquiry entrusted to them, namely, whether some mode of investigating the conduct of Commissioners, upon complaints being made against them by the public, might not be rendered effective.

3rd & 4th branches.

The third and fourth inquiries will be best answered by an explanation of the system which the Committee propose should be established for the collection of small debts:

Abolition of Courts of Request recommended.

They recommend the abolition of the Courts of Request; that, after a day to be fixed, no Summons shall be issued from any of those Courts; and that after some subsequent day, to be also fixed, no Judgment or other proceeding shall take place.

Executions which on such subsequent day are in the Bailiff's hands may be acted on till satisfied. Executions may be issued from the new Courts on Judgments rendered in the old.

Courts to sit once in two months.

They further recommend that every District in the Province should be divided into six Divisions, in each of which a Court for the recovery of debts to the amount of £10 should be holden once in every two months.

That the Judge of the District Court (or in his absence, from sickness or other inevitable necessity, a Barrister, of not less than three years standing, to be appointed as occasion requires by such Judge) shall hold such Courts, exercising similar powers and authority with those now possessed by the Commissioners of the Court of Request, with power also to the Judge, under certain restrictions as to time, to order payment of a debt by instalments, and with an appeal, in all cases over Five Pounds, to a Jury at the regular sittings of the District Court next after the Judgment appealed against shall have been rendered.

A Barrister may preside as Judge in certain cases.

It may be objected to this plan that the Courts will not be held often enough, and their infrequency will occasion an inconvenient delay in the collection of debts. Except as regards suits for sums under forty shillings, this objection is more apparent than real, for under the present law in all cases where judgment is given for a larger sum than forty shillings, no execution can issue under forty days, unless it is shewn that the debt is thereby endangered, and the discretionary power which it is proposed to give the Judge to order payment by instalments, being restricted by the length of notice which the Defendant has had from the service of the Summons, will do away with the necessity of staying execution for forty days, and thus enable a Plaintiff to recover his debt nearly as soon as under the present system.

Plaintiff may recover his debt nearly as soon as under the present system.

In support of the proposed change may be urged the strong probability of uniform principles of decision, not only in each District, but throughout the Province; that the jurisdiction of these Courts will be confined within the limits intended by the Legislature—which limits are at present very often overstepped by the Commissioners from a want of clearly understanding technical distinctions, and the observance of well established rules of evidence and law, as regards the responsibility of parties, a competent knowledge of which may be reasonably assumed to exist in the different Judges of the District Courts. But another and important benefit which your committee anticipate from this change, is the placing the administration of justice, both in the Courts of Request and the District Courts, on a more respectable and independent footing, as regards the payment of the Judges. At present the remuneration of Judges and Commissioners depends on the amount of business transacted by them respectively, and without pausing to inquire what may have been the effects, the tendency of such a system to encourage litigation is sufficiently obvious, and indeed one ground of accusation against Commissioners, which has been urged is, that they are inclined to favour those parties who bring the greater number of suits before them for adjudication. To substitute a fixed salary for the services required from the Judges in both Courts would accomplish the objects alluded to, and would, in the opinion of the committee, instead of increasing diminish the expense at present borne by the community.

Benefit of the proposed change.

In order to establish that opinion, the Committee will assume the full amount of expense which would accrue for several years if all the eighteen Districts erected, or the erection of which is sanctioned by law, were at once created.

Your Committee propose a scale of salaries graduated according to population. In Districts wherein the population exceeds 30,000, they would recommend the Judge's salary to be £350 per annum; where the population is under 30,000, but exceeds 20,000—£300 per annum, and where the population is under 20,000—£250 per annum.

Salaries proposed.

Looking at the last population returns, and bearing in mind the effect which the erection of new districts will have in reducing the population of the old, the effect may be calculated as follows :



Six Districts at £350 per annum.....	£2100
Six Districts at £300 per annum.....	1800
Six Districts at £250 per annum.....	1500
	£5100

Expenses per annum  
£6000.

And if all the Districts reached the maximum of salary by increase of population, the total expense would be £6000 per annum, with a population of 540,000, allowing each District to be equally peopled, but in all probability before the more thinly peopled Districts shall have reached the number proposed, as conferring the maximum of salary, those at present having such a population will have increased in a similar degree, and the population of the Province will, when the full amount of £6000 shall be required, exceed 650,000.

Fees of the Clerks &  
Bailiffs.

Taking the return of 1838 as affording a reasonable average for the future, and requiring a fee of 6d. on every Summons, and of 1s. 6d. on every Judgment, to be collected and paid over to the Receiver General, a fund of £2875 will be created towards the payment of these salaries, and by collecting a moderate fee on each Writ of Capias, Summons, or Execution, and on each Judgment in the District Courts, the requisite balance would be readily provided to meet the payment of these salaries. The fees now authorized would at once be diminished, and an increase of business and of population would, in lieu of increasing the general expenses of these Courts, render practicable a further diminution. A different regulation of the fees to the Clerks and Bailiffs of the Courts of Request, particularly as respects the milage of the latter, would afford an opportunity of further reduction, as from the increased size of these divisions their remuneration would be greater than at present, even at a reduced scale of fees.

In order to fix the amount of charge on the different enumerated items in the District Courts, it would be necessary to procure returns of the number of Summonses, Writs of Capias, Judgments, and Executions within a given period, say the year 1838, and the proper scale might then be readily established.

The Judge of a Dis-  
trict to be a Barrister.

In connection with this alteration, and in order to insure its success, the committee would earnestly advise that no person should hold the situation of Judge of a District Court who is not a Barrister of at least three years standing, and that he be resident in the District for which he is Judge. They are also of opinion that a revision of the system of practice at present in force in the District Courts might be advantageously made at the same time with the proposed changes in the Courts of Request.

Should His Excellency be pleased to approve of these suggestions, Bills to carry them into effect could be prepared in order to be submitted to the Legislature.

All which is respectfully submitted.

(Signed)  
“

CH. A. HAGERMAN,  
WILLIAM H. DRAPER.

DECEMBER 11th, 1839.

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 THIRD REPORT OF GENERAL BOARD.
 

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Unto the Right Honourable CHARLES POULETT THOMSON,  
Governor General and Captain General of British North  
America, &c. &c. &c.

THE Commissioners, appointed to investigate into the business, conduct, and organization of the various Public Departments of the Province of Upper Canada, beg leave respectfully to Report :

That the Committee of their number, to whom was intrusted the Investigation of the "Office of Inspector General," having inquired into that Department, have made the Report hereunto appended, which having submitted to the General Board of Commissioners, has been examined, approved of, and adopted by them; and is now respectfully submitted to your Excellency as their *Third Report*.

Third Report of General Board.

Signed in name and by authority of the Board.

R. B. SULLIVAN,

*President.*

INVESTIGATION COMMISSION,  
Toronto, 14th January, 1840.

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 APPENDIX TO THIRD REPORT.
 

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## REPORT.

The Committee assigned to inquire into the duties of the Inspector General of Public Accounts, and the system pursued in his office, beg leave to report as follows :

Previous to entering on the result of the investigations of the committee, it would refer to the instructions of His Excellency the Lieutenant Governor, communicated to it as the ground work of its contemplated inquiries:

"To this Committee is assigned the inquiry into the duties of the Inspector General of Public Accounts, and the system pursued in his office."

To inquire into the duties of Inspector General.

The Committee will ascertain—"First, The particular nature and extent of the business which is, and for some time past has been, transacted in this Department.

"Second—Whether the business be such as should properly devolve on this office, or whether any portion of it might be beneficially transferred to other Departments, or on the other hand whether any additional duties might be advantageously assigned to this office.

Whether any part of the business might be transferred,

"Third—Whether the system of accounts pursued in this office be satisfactory, or whether it be capable of improvement in any respect.

"Fourth—Whether the different Public Accountants transmit their returns to this office punctually at regular stated periods, or if not, whether a sufficient power at present exists for compelling prompt and regular transmission of accounts.

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- General queries as to the powers and abilities of the Inspector General for the right conduct of the affairs pertaining to his office, and whether proper Returns are made to him to enable him rightly to fulfil the duties of the same
- Collection of duties.
- Returns of Fines.
- Fines levied under Statutes.
- Monies expended.
- Rents of Ferries, &c.
- Estreats, &c.
- Public Moneys.
- Balance due by Collectors.
- Chartered Banks depository of public monies.
- To simplify the Public Accounts by reducing the number of distinct funds.
- Mode of issuing warrants.
- Examination of Public Receipts and Disbursements.
- Salaries.
- "Fifth—*Whether the information necessary for a strict scrutiny into all money transactions be promptly afforded by Public Accounts, and whether any improvement in the present form of rendering accounts to the Inspector General, or in preparing the Public Accounts of the Province, be requisite.
- "Sixth—*Whether the Inspector General has sufficient means of ascertaining that the several Collectors and Receivers of Public Revenues faithfully and truly account for all moneys for which they are responsible.
- "Seventh—*Whether there be means of knowing that due diligence is observed by the respective officers in the collection of duties on Imports, and on Shop, Tavern, Still, and other Licenses, as also in punishing such persons as may be detected in attempts at fraudulent evasions of the Revenue Laws.
- "Eighth—*Whether returns be duly made of fines levied by the warrants of Magistrates, and paid to the Receiver General for the public uses of the Province, by virtue of any law now in force.
- "Ninth—*Whether the returns be made to the office of fines levied under the authority of Statutes enjoining their appropriation to local purposes, or if not, whether there be any means by which the Executive Government may learn periodically the amount of fines so levied, and ascertain and check the manner of their application to the ends prescribed by Statute.
- "Tenth—*Whether the accounts of moneys expended by Commissioners appointed under acts of the Legislature, be duly examined at this office.
- "Eleventh—*Whether the rents of Ferries and Mill Seats, which should be regularly paid to the Receiver General, be returned in any form of account to the Inspector General.
- "Twelfth—*Whether returns of fines, estreats, &c., be duly made to this office by Sheriffs, Clerks of the Peace, &c., or if not, whether there be any other means of checking and controlling the receipts and payments of this class of Public Accountants.
- "Thirteenth—*What means exist whereby payments made, from time to time, by receivers of public money may be verified, as the full amount for which they ought severally to account.
- "Fourteenth—*What balances remain due by Collectors, Inspectors, and all other Public Accountants, after the lapse of the period within which they should have been accounted for, according to existing laws and regulations.
- "Fifteenth—*Whether under the sanction of Legislative enactment, and for the purpose of placing Public Accountants beyond the possible temptation of seeking private advantage from the use of public moneys, temporarily accumulating in their hands, it might or might not be expedient to conclude an arrangement with one of the Chartered Banks, by which that institution would become the sole depository of public moneys and the medium of payment of all public debts.
- "Sixteenth—*Whether it be practicable to simplify the Public Accounts by reducing the number of distinct funds, among which, as now classified, the receipts and payments on account of revenue and expenditure are distributed.
- "Seventeenth—*Whether the method hitherto pursued of issuing a separate warrant for each payment, might or might not, on account of the public service, be advantageously modified, so far as relates to fixed and regular heads of expenditure;—A single warrant for instance, being issued to the chief officer of a department, for the aggregate amount of all sums required at a particular period, and payable to the individuals of that department.
- "Eighteenth—*Whether the Office of Inspector General, as at present organized and constituted, be adequate, or more than adequate, to the effectual examination and control of all the accounts and returns of public receipts and disbursements rendered by this department,
- "Nineteenth—*Whether the salaries allowed in this department are sufficient, or more than sufficient, as a compensation for the duties performed—and whether there is any necessity for an increase or a reduction of the assistance at present afforded:
- "Twentieth—*Whether every item of receipt and expenditure, in which the public

have any interest, be regularly and duly brought under the review of this department—if not, the Committee will state the particulars of any failure or omission, with their suggestions thereupon. Receipt, &c. brought under the review of this Department

"As the object of the appointment of this Commission is to investigate generally all matters of public interest connected with the several departments—this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries, but that in the full spirit of the same, they are to pursue any course of investigation which may appear to them expedient." Commissioners to investigate all matters of public interest connected with the several Departments.

When this Committee was first organized for the purpose of following out the line of investigation prescribed by the above instructions, it became an indispensable object to understand, from a careful analysis of their contents, the precise nature, extent, and limits of the inquiries necessary to be prosecuted, to enable it to answer the design of the Executive, by reporting with effect and exactitude on the important department subjected to its contemplated investigations.

After a mature consideration of the scope and bearing of those instructions, and for the purpose of condensing its inquiries into fixed and ascertained limits, the Committee has resolved, under three distinct heads or divisions, to embrace the various objects to which its attention has been directed.

*First Division.*—It is proposed in the First Division to comprise the several contemplated inquiries of the 1st, 2nd, 3rd, 16th, 17th, 18th, 19th and 20th heads of the above Instructions, by prosecuting an investigation into the Department of the Inspector General of Public Accounts, and the system pursued in his office; ascertaining the nature and extent of the business therein transacted; the method of checking and controlling the Public Receipts and Expenditure; the efficiency or inefficiency of that Department as at present organized; and generally whether the system, by which the same is now regulated, be susceptible of any improvement. First Division, comprises 1, 2, 3, 16, 17, 18, 19, and 20th heads of investigation, relating to Inspector General of Public Accounts.

*Second Division.*—Under the Second Division it is proposed to follow up the inquiry suggested by the Seventh head of Instructions, by instituting an inquiry into the present system of collecting the Duties on Imports, and on Shop, Tavern, Still, and other Licenses; and, considering the sufficiency or inadequateness of the Revenue Laws by which those duties are intended to be enforced and violation or evasion of their provisions punished. Second Division, on collecting duties on Imports & Licenses, also on the Revenue Laws.

*Third Division.*—Under the Third Division a general inquiry is proposed to be instituted, calculated to embrace the 4th, 5th, 6th, 8th, 9th, 10th, 11th, 12th, 13th, 14th, and 15th heads of the Instructions, into the present system of transmitting Returns to the Inspector General by the various Public Accountants; the power of that Officer to enforce the prompt and regular transmission of such Returns from all Officers entrusted with the receipt or collection of public moneys, Inspectors, Collectors, Sheriffs, Magistrates, or other functionaries; the means that exist of checking the expenditure of public moneys entrusted to Parliamentary Commissioners. To ascertain the balances due by Public Accountants for which they are in arrear; whether a Chartered Bank might not advantageously be made the Depository of all public moneys, and the medium of payment of all public debts, and generally to suggest any improvement of which the present system is capable. Third Division, embracing the heads of instructions from No. 4 to 15 inclusive, present system of transmitting returns to Inspector General by various public accountants.

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#### FIRST DIVISION.

#### OFFICE OF THE INSPECTOR GENERAL.

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In entering on the discussions incidental to a consideration of the 1st Division of the intended investigation, the committee has first sought the in-



formation necessary for a right understanding of the system under which the office of the Inspector General is conducted.

As the natural means of elucidating the nature and organization of that important Department, the committee has caused a series of interrogatories, grounded principally on the Instructions from the Executive, to be administered to the head of the Department, and also to his Senior Assistant.

In deciding on the line of inquiry to be adopted in framing these interrogatories, due consideration was had to the nature of the office, of the internal condition of which information was required.

Inspector General not considered a Public accountant (with one exception). It was recollected that the Inspector General of Public Accounts, with one small and somewhat anomalous exception to be hereafter noticed, could not himself be considered a Public Accountant.—His office was not the medium through which moneys were received or disbursed on account of the public service. It was his duty to check and control the accounts and returns of others to whom such moneys were entrusted, and to see that punctuality and correctness were duly observed by them, but personally that officer was unconnected with the responsibility or custody of public moneys.

It was on the system under which he had to control the accounts of others, and the sufficiency of that system to answer the ends for which it was designed, in ensuring method and punctuality in the management of the Public Accounts, and detecting error or defalcation where such occurred, that the committee was desirous to be fully informed, and, to obtain such information, decided on the course of inquiry to which allusion has been made.

To these interrogatories a series of answers, drawn up with great apparent candour and attention, has been received from the Inspector General. From the senior Clerk in that Department, answers have also been received.

As the best means of developing the various duties of that important office, the committee would refer to the following lucid epitome of the same, extracted from the answers of that officer.]

### DUTIES OF INSPECTOR GENERAL.

“ It is his duty,—

Duties of Inspector General.

“ 1st. To see that all accounts or claims against the Government are fully supported by vouchers and authorities, and that all public moneys issued are duly applied to the purpose for which they were intended, and regularly and truly accounted for.

“ 2nd. To see that the Revenues of every kind are regularly and in due form brought to account, and to call upon the officers respectively concerned for all necessary documents and explanations.

“ 3rd. To be careful that no deductions or diminutions in the receipt of the Revenue, and no expenses, take place which are not established by law, or by the authority of the Lords Commissioners of the Treasury, or by order of the Lieutenant Governor.

“ 4th. To examine, enter, and countersign all warrants for the issue or expenditure of public money, previously to their receiving the Lieutenant Governor's signature.

“ 5th. To report upon the Petitions of persons applying for privilege in respect of grants of lands as U. E. Loyalists, or their children, or as Military claimants, or as settlers under certain restrictions, from the Secretary of State.

“ 6th. To prepare and report statements of the Receipts and Expenditure of the Public Revenue, and submit estimates relative to the public service when required, for the use or information of the Executive Government or the Legislature.

“ 7th. To provide for the maintenance of the Light Houses, and to pay their keepers.

" 8th. To report, as occasion may require, upon all matters relating to the Revenue, which may be brought under the notice of the Lieutenant Governor, by appeal against the proceedings of Revenue Officers, or in any other manner.

" The superintendence of the collection of duties of customs, and the duties on licenses of various descriptions, devolves on this office, and is embraced in the foregoing statement."

From the above abstract a correct idea may be formed of "the nature and extent of the business, which is, and for some time past has been, transacted in this Department."

It will be seen of what vital importance to the proper working of the whole machinery by which the public business is transacted, must always be the regularity or derangement of this superintending Department. <sup>Department of vital importance.</sup>

Any laxity or carelessness permitted to interfere with its checking and controlling functions, must sooner or later most seriously affect the interest of the public, while, on the other hand, a vigilant and rigid superintendence must insure method and regularity in the various branches subject to the scrutiny of this office, and error, negligence, or defalcation, be rapidly discovered and corrected.

It would appear from the information before the committee, that, with the exceptions above being noticed, the business now transacted in that Department is of the nature that should cause it properly to devolve thereon, and that no portion of it could with advantage to the public service be transferred to any other.

With respect to the assigning new duties to this office, the following parts of this Report may be found to suggest alterations on the existing system, which, if adopted, may cause certain additional duties to devolve on the Inspector General.

### U. E. LOYALISTS.

By a reference to the foregoing abstract of the duties of that office, it will be found under the 5th head, that "To report upon the Petitions of persons applying for privilege in respect of grants of land as U. E. Loyalists or their children," forms a part of the ordinary duties. <sup>U. E. Loyalists. Land business forms part of duties of that office.</sup>

From an attentive consideration of the present state of the claims of the U. E. Loyalists—the time that has elapsed since the issuing of the Royal Proclamation, promising lands to that meritorious class of subjects—the exceeding difficulty under the present system of equitably dealing with the descendants of the original settlers—the committee is induced to recommend the adoption of some plan calculated to bring to a close all granting or transferring of land to any claimants of the Royal Bounty to U. E. Loyalists. <sup>Granting Lands to U. E.'s to be brought to a close.</sup>

At the time when the first regulations were promulgated, a reasonable and generally certain method was observed in identifying any applicant.—From the personal knowledge of the Justices of the Peace in each District was sought a certificate that the individual presenting himself was indeed entitled to a share in the bounty of the Crown. For many years sufficient certainty was thus ensured. But as, in the natural course of things, the old Magistrates, familiar with all the early settlers in this thinly peopled District, ceased gradually to exist, and it became necessary that their successors of another generation should equally certify as to the identity of the descendants of the first Loyalists, the inadequacy of the system became apparent.



Increase of population caused deception

The increasing population and number of persons in each District of names similar to those in the U. E. lists, it is to be feared, opened a door to much attempted deception.

The Inspector General, in a Report on those claims lately made to the Lieutenant Governor, has clearly pointed out the difficulties that pervade the present system.

The constant recurrence of similar names in the lists is often perplexing and deceptive, and, before existing tribunals, mistakes, as to the weight and admissibility of evidence adduced to support a disputed pedigree, may sometimes be presumed to occur.

Plan suggested by Inspector General for closing U. E. Loyalists' Accounts.

From the time that has elapsed since the date of the Proclamation, and from the reflection that almost all the children of the old Loyalists must have attained to years of discretion, the Committee is induced to submit for consideration, a plan suggested by the Inspector General for finally closing the U. E. Loyalists' Accounts, in a manner equally creditable to the original generosity of the Crown, and just to that meritorious class of subjects and their surviving descendants.

District Boards to be established.

By this plan it is proposed to establish in each District a local temporary Board, composed of individuals named by the Executive, and possessing knowledge and experience adequate to the task of hearing and justly determining adverse claims.

Each to sit three times.

Each Board shall be directed to sit and adjourn three times, giving ample notice through every public channel of the appointed time when claims for privilege, in respect of U. E. Loyalists or their children, should be heard.

After last meeting U. E. Lists to be finally closed.

After the last public meeting of the Board the U. E. lists should be finally closed, and all unproduced claims for ever barred. The Judge of the District Court, or other functionary acquainted with the ordinary laws of evidence, might form one of the Board in anticipation of the occurrence of questions demanding some legal knowledge.

Notice to be published.

A similar conclusion could be arrived at in a much less complicated or expensive, though perhaps not equally popular way, by directing the publication of Notices over the Province that, after a certain reasonable period to be decided on, no application for a U. E. claim would be entertained by the Executive Council; and thus, by a slight alteration, might be brought to a close these long protracted and perplexing claims.

### LIGHT HOUSES,

In a preceding part of this Report, an exception was noticed to the rule that the Inspector General could not be considered a Public Accountant.

In what the Inspector General is considered a public accountant.

Superintending the various Light Houses, contracting for the necessary supplies and paying the salaries of their Keepers, forms the exception; and the committee, while recognizing the propriety of continuing that Officer in his present duty of inspecting those places, is inclined to recommend such a change in the existing system as would transfer to another department the payment of moneys necessary for the due maintenance of those indispensable protections to navigation.

The Inspector General could give the ordinary certificates of the sums required, and the Receiver General be properly deputed to disburse the necessary amount from the Public Funds. It is thus proposed to relieve the

Inspector General from the only duty, by the performance of which he can be regarded as a Public Accountant.

### INSPECTION OF LIGHT HOUSES.

It has been recommended to the committee, and appears desirable, that the various Light Houses should be periodically visited and inspected by some competent person to be deputed for that service. Light Houses should be periodically inspected.

### SYSTEM OF ACCOUNTS.

From the information obtained by the committee, it is enabled to submit the following statement of the manner in which the Accounts of the Inspector General's Department are distributively arranged, referring to the answers of that Officer appended hereto for further information on the subject. System of Accounts.

#### LIST OF OFFICE BOOKS.

##### 1st—*Warrant Books.*

- A. Duties 14 Geo. 3d, chapter 88—transferred after passage of 1 Wm. 4, chapter 14, to Provincial Fund, and Book therefore closed.
- B. Provincial Fund.
- D. Canada Company Payments.
- E. Clergy Reserve Rents.
- F. Certain Crown Land Sales.
- G. Sums voted for Civil Lists, closed.
- H. Provincial and Crown Fund—Civil List, closed.
- I. Produce of Sale of School Reserves.
- K. King's Rights.
- L. Law Society Fees.

##### 2nd—*Confiscated Estates.*—(closed.)

##### 3rd.—*Law Books.*

Book containing the U. E. List—Minutes of Examinations on Land Patents  
—Reports of Commissioners under Heir and Devisee Acts.

##### 4th.—*Correspondence.*

Authorities Book, in which are entered the Orders or Instructions sanctioning disbursements and regulating the Inspection of Accounts and Claims.  
Opinions Book, in which are recorded the opinions of the Law Officers of the Crown upon questions touching the just construction of the Laws relating to the Revenue and the Duties of the Department.  
Letter Book, *official*. Letter Book, *demi-official*.  
Report Book, recently introduced.

##### 5th.—*Accounts.*

Book for entering of all Public Accounts.  
Book for entry of remarks on Public Accounts preparatory to Audit.  
Book for entry of Crown Lands and Timber Account.  
Book for entry of Clergy Reserves Sales—Accounts.  
Book containing the Returns and Accounts-current of Collectors of Customs.  
Books containing the Returns of Inspectors.  
Books containing the Accounts Current of Inspectors.



Book containing various Accounts Current.

Book containing Accounts of Proceeds] of Sales of Articles Seized and  
Condemned.

Book containing the Returns of Duties on Imports collected in Lower Canada.

Book containing the distribution of Money paid to the Receiver General and  
periodically carried to the credit of the several Public Accounts or  
Funds.

In addition to these books, among which the accounts of the office are  
now distributed, a book has been commenced "in which separate accounts  
are to be opened for each advance of public money by Act of Parliament,  
as appropriations or loans which are to be refunded to the Public Treasury  
with interest."

### BOOKS FOR PUBLIC DEBT.

Books for Public Debt  
recommended to be  
kept.

It is proposed by the Head of the Department, and the proposition meets  
with the decided approbation of the Committee, to open a set of Books for  
the various Debentures now composing the Public Debt, and in which every  
thing relating thereto, should be regularly entered, so that at any time the  
fullest information of the actual state of the Public Finances, the amount of  
outstanding Debentures, the interest thereon, and the periods of their res-  
pective contemplated redemption, could readily be afforded from that office.

The Receiver General  
regarded as the su-  
perintendent and mana-  
ger of the Public  
Debt.

The Receiver General has always been regarded as the superintendent  
and manager of the Public Debt; but there is every reason to anticipate  
improvement, or at least additional perspicuity in the working of the ma-  
chinery of the same, were this Department enabled, by keeping an account  
of everything connected with that debt, to form a check on any possible de-  
rangement in the regulation of the same arising in the Department, to whose  
management it is now solely entrusted.

The above proposi-  
tion would form a  
check.

Further assistance in  
the office may be ne-  
cessary.

To carry into effect this contemplated improvement, and also to ensure  
the performance of certain additional duties which may devolve on this De-  
partment in the event of the adoption of alterations hereinafter to be suggest-  
ed by the Committee, it is not improbable but that further assistance than is  
afforded by the present establishment of the office may be found necessary.

### SIMPLIFICATION OF THE PUBLIC ACCOUNTS.

16th Head.

Under the sixteenth head of instructions, the Committee is directed to  
inquire, "whether it be practicable to simplify the Public Accounts by re-  
ducing the number of distinct funds, among which, as now classified, the  
receipts and payments on account of Revenue and Expenditure are dis-  
tributed?"

In pronouncing an absolute opinion on the practicability of any pro-  
posed alteration or amalgamation of the several distinct funds, it would  
perhaps have been necessary for the members of the Committee to have  
personally experienced the effect of the present system of distribution.

Experience alone can  
test the system.

The question is one purely practical and equally ill-adapted for the cen-  
sure of theoretical objection, or the suggestions of speculative improvement  
—actual experience alone can test the sufficiency of the system and origi-  
nate and mature judicious alteration.

The Funds should be  
condensed.

It is recommended by the Head of the Department, and also by the  
senior Clerk therein, that a condensation of the several funds should take  
place.

In a preceding part of this Report, a statement of the several distinct Funds is given. It is suggested that when the proposed surrender of the Crown Funds to the disposal of the Provincial Legislature shall have taken place, that the accounts now separately known as Funds K. D. F. and B., may with advantage to the Public Service be consolidated into one Account, to be denominated "The General or Provincial Fund."

Various Accounts to be as one General Account.

The Fund marked D, composing the Canada Company payments, and now kept separate by order of the Imperial Government, must soon become extinct, as the engagements of the company shall be fulfilled.

Fund F, created by the sale of certain Crown Lands, is now capable of being merged in Fund K. It is also suggested that Fund L need not be continued in the hands of the Receiver General, as being made up of Fees and belonging to the Law Society; it might now with propriety be kept by the Treasurer of that corporation.

Alterations in arrangement of distinct funds.

In the event of those alterations being effected, it appears from the information before the Committee that there would remain the following Funds: A, the General or Provincial Fund; B, the Clergy Rents Fund; C, the Grammar School Fund. There might also be occasionally some special Fund to comprise Accounts temporarily kept for any particular purpose of periodical occurrence.

In the answer received from the senior Clerk in that Department, that gentleman divides the number of distinct Funds into which the present divisions may be condensed into four, thus:

The Provincial Revenue,  
The Casual and Territorial,  
The School,  
The Clergy.

It is presumed, however, that the first statement is predicated on the cession of the Casual and Territorial Revenues to the Provincial Legislature.

The proposed simplification certainly bears on its front every appearance of practicability and probable utility. If, on being put to the test, it be found to equal in practice its theoretic advantages, much perspicuity and improvement in the present system of keeping the Public Accounts may be fairly anticipated.

Improvement in the present system anticipated.

### ISSUING OF WARRANTS.

After making the necessary inquiries to elucidate the workings of the system under which Warrants are now issued, the Committee cannot hesitate to assert its opinion, that many objections may be reasonably taken to the same, on the several grounds of unnecessary labour, intricacy, and delay. Under the present system it appears that semi-annually a separate warrant in duplicate is required for the payment of every individual having a claim against the Government for services done in any department or capacity. The body of this warrant must be transcribed no less than thirteen times in the different offices.

Present system of issuing Warrants objectionable.

A reference to the printed statement of Public Accounts furnished to the Legislature will give an idea of the amount of labour that must be bestowed under the present system on the issuing of warrants, when the number of persons there appearing to be paid is taken into consideration, and the formulas and work actually required for each case.

Labour bestowed under the present system.



The plan of the Inspector General desirable.

A plan has been submitted by the Inspector General which, if adopted, there is every reason to believe, would be found to be exempt from the inconvenience, complicated labours, and delay with which the present system may fairly be charged.

Pay Lists to be rendered in quadruplicate.

See Appendix.

It is proposed that at the end of each period at which payments are to be made, the head of each Department shall transmit to the Inspector General a Departmental Pay List in quadruplicate, according to the form laid down in a paper marked X, appended to this Report. In this list would be specified the several amounts due to individuals in the office. It would be signed by the head of the Department, who would hand it to the Inspector General.

See Appendix.

Payment of Salaries.

A general Abstract (according to the form of the paper marked Y, appended to this Report) would then be compiled from the Departmental Returns in duplicate, and be transmitted by the Inspector General to the Provincial Secretary. In this would be set forth the individuals to whom portions of Salaries might be due, departmentally divided, and opposite to each name in that abstract would be the signature of the individual acknowledging the receipt of the sum opposite his name, as in full of the amount due him on account of his Salary in his particular office. A general warrant (according to the form of the paper marked Z, appended to this Report) is then proposed to be sent from the Executive Government to the Receiver General, by which that functionary is directed and authorized to pay to the several persons named in the accompanying abstract, to which reference has been already made, the several sums set opposite their names, in full of their Salaries for the periods therein mentioned, on their signing their names to the same. According to this system one warrant would answer the purposes of about thirty now required.

Contingencies.

It is also submitted that a similar course could be pursued with respect to the contingencies of each Department, and also that perhaps a more advisable plan would be to make up warrants prepared from the separate returns of each Department.

Objection to the proposed plan.

The Inspector General considers his plan open to the objection, that, "it would render each Head of a Department an Accounting Officer quoad the payment of his clerks, which by the other method is avoided."

Objection obviated.

The Committee is, however, of opinion, that this objection could at once be obviated by so far modifying the proposed arrangement, by providing that the Head of the Department should receive only his own salary, and each of his subordinates, on signing the Pay List in the Receiver General's Office, could obtain his own proportion.

#### ADEQUACY OF DEPARTMENT.

The Committee has already alluded to the probability of additional assistance being required in the office of the Inspector General, in the event of the adoption of alterations herein recommended.

The improvements suggested by the Head of the Department to carry out what extra sets of books might be required, would perhaps render such assistance indispensable.

As at present organized, without any of those contemplated additions to its duties, the Department may be considered adequate "to the effectual examination and control of all the accounts and returns of public receipts and disbursements rendered thereto."

## SALARIES.

The salaries in this Department seem to be according to the same scale Salaries of the Department. that regulates the other offices, and the Committee is not prepared to offer any remarks on the propriety of effecting any alteration in their amount.

The Committee is of opinion that so far as the present state of Legislative enactments will permit, that "every item of receipt and expenditure, in which the public have any interest, is regularly and duly brought under the review of this Department." Present Legislative enactments.

In the subsequent parts of this Report, the committee will venture to suggest certain alterations, which, if thought worthy of adoption, will, it is hoped, have the effect of rendering the Department of the Inspector General more adequate to its original design of being the means of effectually checking and controlling the Public Accounts of the Province—detecting error, neglect, or default, if any exist, and insuring method and punctuality in the various offices subject to its superintendence. Alterations suggested by the Committee



## SECOND DIVISION.

### THE REVENUE.

By the 7th head of its instructions the committee is directed to inquire "whether there be means of knowing that due diligence is observed by the respective officers in the collection of the duties on Imports. and on Shop, Tavern, Still, and other Licenses, as also in punishing such persons as may be detected in attempts at fraudulent evasions of the Revenue Laws." Instructions to Committee. Import duties and licenses on shops, stills, &c.

In prosecuting the inquiries necessary for an exposition of the present system of collecting the Revenue, and of punishing infractions of its regulations, so far as is required by this head of its instructions, the committee is aware of the great extent and importance of the subject submitted for its investigation.

A much more protracted inquiry, and a wider range of examination and reflection than present circumstances will admit, would perhaps be desirable, were a full review of the whole Revenue Laws of the Province, and an analysis of their apparent merits or imperfection, with appropriate suggestions of alteration and improvement, required at the hands of the committee.

In adhering, however, to the spirit of its instructions, the committee has prosecuted its inquiries as far as possible, considerably beyond the letter of its directions, but not further than a correct understanding of the subject would demand.

In inquiring into "the duties on Imports and on Shop, Tavern, Still, and other Licenses," it will be found convenient to divide the subject into two parts,—one relating to the collection of duties on Imports,—the other comprising that branch of the Revenue exclusively Provincial, under which Shop, Tavern, Still, and other Licenses are regulated. Duties on imports & shops and other licenses.

## COLLECTORS OF CUSTOMS.

In commenting on the first part of the subject, it will be necessary to advert to that class of accountants intrusted with the enforcing of the duties on Imports.



**Ports of Entry.**

In this Province there are now thirty-six Ports of Entry and Clearance, over each of which a Collector of Customs is appointed by the Executive Government. The duties of the officers are prescribed by acts of the Imperial Parliament, and also in part by Provincial enactments.

**Duties of Collectors.**

The Imperial Act 3 and 4, Wm. 4th, chap. 59, regulates the amount of imposts charged on goods imported, and makes sundry general regulations for the collection of these rates. The Provincial Act 4, Geo. 4th, chap. 11, imposes certain regulations, and points out the nature of the Collector's remuneration and when and how his returns are to be made. Each Collector is bound to make returns to the office of the Inspector General within forty days from the expiration of each quarter,—31st. March, 30th June, 30th September, and 31st December, in each year.—Within the same period he is bound to remit to the Receiver General the amount of Revenue by him collected, otherwise he forfeits his allowance.

*Allowance to Collectors.*

He is allowed 50 per cent. on sums collected until his stipend amounts to £100; but in the event of collections exceeding £1000, he is allowed 12½ per cent. on £1000 and 5 per cent. on all sums above that, till his compensation shall reach £300 per annum.

**HAWKERS AND PEDLARS.****Collectors empowered to issue certain Licenses.**

By Statute 56, Geo. 3rd. chap. 34, Licenses to Hawkers, Pedlars, and Petty Chapmen are directed to be issued by the Collectors.

**AUCTIONEERS.**

By Statute 58, Geo. 3rd, chap. 6, Licenses to Auctioneers are also issuable by these officers.

**PROHIBITION OF CERTAIN ARTICLES.****Importation of certain articles into this Province prohibited by the authority of the Imperial Parliament.**

By the authority of the Imperial Legislature, certain articles were declared contraband and prohibited from being imported into these Provinces. To give effect to this provision of the Parliament, a great change in the system of collecting the customs of this Province would be imperatively required. With a frontier of many hundred miles in extent, accessible in nearly all parts by water, and in many places only separated by a river or conventional line from a foreign nation, a Collector of Customs in each Port would find great difficulty in the way of enforcing the present Revenue Laws.

**A Frontier Establishment necessary.**

A numerous and well-appointed establishment, under the superintendence of active and intelligent Officers, and adequate to the duty of constantly guarding the Provincial frontier, from the St. Lawrence to Lake Huron, could alone ensure a tolerably rigid observance of the ordinances of the Imperial and Colonial Parliaments.

**Inducements for smuggling.**

When articles of ordinary and necessary consumption, which can be held at a low rate in one country, are forbidden to be introduced into one closely bordering on it, where the same articles will bring a much higher price, strong and generally irresistible inducements are held out to the practice of smuggling; a crime in all countries looked on as one of no very heinous moral guilt, however subversive it be to the well being of society in

diminishing the resources of the State, and bringing into contempt the authority of its Laws.

No preventive service, however formidable or vigilant, has ever been found adequate to the total prevention of illicit traffic. The committee would instance the South-eastern shore of England, which, from its propinquity to the Continent, will furnish a striking illustration of the truth of this position.

There, with probably the most efficient and numerous preventive service in the world, between Portsmouth and London Bridge, more infractions of the Revenue Laws are said to occur than in any other part of England; and contests are perpetually going on between the officers of the Crown and the daring and often successful violators of the Law.

No successive failure can deter these attempts; one successful run is held to compensate for three abortive schemes, so great is the gain by eluding either total prohibitions or exorbitant duties.

The higher the duty imposed by law, of course the greater the temptation to elude its payment; when the article is contraband, the inducement is commonly heightened by the general anticipation of the high price to be obtained by its successful introduction.

Now, to apply those general remarks to this Province. It is a fact, equally notorious and lamentable, that infractions of the Revenue Laws are of daily and hourly occurrence, and the loss to the Public Treasury proportionately great. Revenue laws evaded

### SMUGGLING OF TEA.

The article of Tea, for instance, which is declared contraband by the Imperial Act, will furnish a ready illustration. It is a fact of which every observant mind is fully cognizant, that at least nine-tenths of the Tea consumed in the Province are brought in by illicit traffic from the United States. There it can be had at a low rate; here it will bring a highly remunerating price. Smuggling of Tea.

The fair Trader purchases at Montreal the article imported through the legitimate channels; his neighbour supplies his store from the cargo of the successful smuggler at a much lower rate; sells at the same, or perhaps lower price than the honest tradesman, and thus obtains a decided advantage by eluding a law which defeats, by an over strictness, its own design, and an almost irresistible temptation is held out to the injured Merchant to join in a profitable though unlawful traffic, from which great gain and but trifling risk may be anticipated, and to which society seems to attach no moral turpitude. Its injurious effects.

So long as the relative prices of Tea in the United States and in Canada remain as they are, whether occasioned by the difference of expense in the carriage, or of the taxes imposed at the Sea-ports, so long will the present laws be evaded with impunity. Inequality of prices of Tea in the U. S. and in Canada.

In the first place, our extended frontier would require for its adequate protection an enormous preventive establishment, on somewhat the same footing, and perhaps at a greater expense than that maintained in England, which this Province would never be willing, or, in fact, able to maintain; in the second place, additional checks should be placed on the venders of the articles, and further inquisitorial power be given to the Revenue Officers, to enable them even with an increased establishment to detect and punish transgressors.



Inapplicability of the Imperial Act.

Considering how completely the exceeding rigour of the Imperial Statute, in declaring this article, with others, contraband, has defeated its original intention, and that an immense loss to the resources of the country is occasioned by the delay in adopting a more judicious system—the committee would strongly urge the propriety and expediency of placing before the British Legislature in its true light the positive results and experienced inapplicability of its former enactment.

A moderate duty might be put on articles prohibited.

It might be submitted that were a very moderate duty put upon the now prohibited articles, not high enough to render its evasion worth encountering the risk and inconvenience of smuggling, a very large addition would be made to the Revenue of the Province from a quarter from whence nothing is now contributed, and where a moderate tax would be equally equitable and remunerative.

This would be the surest method of correcting what there can be no hesitation in designating as a crying abuse, and would at once strike at the root of the existing evil.

But in the event of no alteration being attainable in the Imperial Statute, it may be required of this committee to devise some plan by which the dignity of the law, as it now stands, may be more effectually vindicated.

In attempting any amelioration of the present system by Provincial Legislation, the committee cannot disguise from itself the exceeding difficulty of the task. Any fresh provision which it may recommend will, it is feared, involve as a necessary incident to its efficiency, an increase in the Custom's establishment, and it is then to be considered whether the increased expense would not neutralize any anticipated benefit.

Activity of Collectors in seizing smuggled goods.

From the information laid before the committee, it appears that in general the several Collectors are very active in the seizure of smuggled goods; but the local causes before noticed, must render even the most unwearied perseverance and industry almost unavailing, and every day brings a fresh instance of the successful result of smuggling and the inefficiency of the baffled laws.

Sufficient powers not given to Collectors.

It would appear, however, that sufficient power is not given to the Collector of Customs of prosecuting the searches necessary to detect and seize goods suspected of being contraband or of having evaded the payment of the legal duties.

Collectors led astray by the differences between the Imperial and Provincial Acts.

Collectors are constantly led astray by the differences that exist between the Imperial and Provincial Acts regulating the Customs. The Provincial enactment prevails so far as it may not be repealed or superseded by the provisions of the Imperial Act.

Instructions, &c., to be furnished Collectors by the Inspector General.

The Committee adopts the opinion that every Collector should be furnished from the office of the Inspector General, with a carefully drawn manual of instructions and epitome of the various enactments relevant to the performance of his duties.

Revision of the Revenue Laws necessary.

In proposing any alteration in the laws the Committee is aware of the necessity of great caution being used in any attempt at change. There is strong ground for assuming that the present state of the Revenue Laws calls loudly for revision. If this, however, were not effected with due care, and a careful adaptation of any fresh provisions to the wants and circumstances of the country, it would possibly be productive of more detriment and confusion than any contemplated advantages could possibly counterbalance.

It is also to be considered that a rigid excise law, with extensive inquisitorial powers, if introduced, would be almost certain to become the object of

popular dislike and serious complaint. In the Parent State its pressure is often severely felt and made the subject of violent animadversion.

From information received by the committee, it appears that the principal objects of illicit traffic in this Province are Tea and Fish Oils, of which large quantities are constantly being imported. Tea and Fish Oils principal objects of illicit traffic.

As to the extent to which this traffic is carried on, the committee finds it impossible to form any sure calculation. The discontinuance of the bounty to the Oils of British Fisheries within the last few years, by raising the price of that article has, in all probability, given higher inducements to the introduction of the cheaper Oils from foreign states. Probable inducements.

It is suggested from an experienced quarter that not less than *Three Thousand* Chests of Tea are annually brought in smuggling to the Port of Toronto alone. Amount of Tea annually smuggled.

It is suggested to the committee, that a permit should be required for all foreign goods carried from one British Port to another, and that forfeiture should punish a breach of this direction. At present Collectors are required and obliged to give this permit, but the regulation is rendered nugatory by the absence of any penalty for its infraction. It is also stated that no check exists in goods arriving coastwise, and that in consequence numerous frauds on the Revenue are committed. A Permit should be required on Foreign Goods.

At the Port of Toronto the want of a Wharf, or Storehouse, completely under the controul of the Revenue Officer, is frequently felt, as, "under the present system there is no controul over the Wharfingers, and Goods are frequently delivered without any authority from the Collector." From the same cause, also, difficulty is stated to exist in the examination of packages in the presence of the public on the open Wharves. The committee would beg to call attention to the following outline of a plan laid before the Inspector General, and by him transmitted to it. It is drawn by an intelligent individual, being on or near the frontier, and may be taken as a fair specimen of the many schemes for the protection of the Revenue necessarily predicated on the existence of active and well-organized customs and excise establishments. After proposing the appointment of a new officer, to be called a General Surveyor or Inspector, to whom certain Districts or limits should be assigned, "whose first duty should be to examine frequently the Collector's Books, and check the articles and charges entered by them;" doing so at irregular periods to ensure constant checks on those officers, it is proposed that— Revenue Stores.

"Every clearance and permit be duly registered, and only sufficient time allowed to convey the Goods to their place of destination, each of those permits to be sent to the Inspector of districts immediately on the arrival of the Goods, who would thus in many cases have an opportunity of inspecting the Goods on their arrival, and likewise of doing so when he met them in transitu. Let the Inspector register and file all such permits, and on his visit carefully compare them with the duties charged by the Collectors in their books."

With respect to the illicit trade in Tea, the same individual remarks,— As regards Tea.

"Same as in England, hawking of Tea should be prohibited, and Merchants dealing in Tea should be obliged to enter their names with the General Surveyor sending in their permits. He to duly register the stock they thus legally get in; and all teas sold in quantities exceeding — lbs. to be accompanied by a printed ticket, supplied by the Inspector—a certain number of which to be supplied once a quarter to each Trader, and those not used to be returned and to fill up the counter parts thereof, which should at all times be open to the inspection of the General Surveyor. The Trader likewise to be compelled once a week to enter the total amount he has disposed of in smaller quantities. Thus a balance of stock could at any time be made, and any introduction of smuggled Tea to fill up the vacuum made by retail be effectually checked, while smuggled Tea in transitu would no longer be able to elude the officers."



In declining to recommend the adoption of any scheme like the above, the committee in addition to its former objection on account of its certain expense, would desire to call attention to the fact, that were even an effective system in active operation, no corresponding benefit would accrue to the Revenue.

Tea contraband by  
Imperial Act.

The Imperial Act declares Tea altogether contraband, and, therefore, the creation of a large establishment to prevent its introduction would, if efficient, deprive the Revenue of the only aid it now derives from that article when brought from the United States, namely: the produce of sales of Tea seized and condemned by rendering attempts at smuggling hazardous, and consequently of rare occurrence.

### HAWKING OF TEA.

Hawking of Tea  
should be forbidden.

Hawking of Tea, however, under any circumstances should be totally forbidden, and thus some difficulty be thrown in the way of disposing of it in small quantities throughout the country.

Revenue from Im-  
ports from U. S.

The Revenue at present derived from Goods imported from the United States, is stated to be even "under existing regulations, an increasing Fund." The nett proceeds thereof for the year 1838 amounted to £13,500 3 5¼, forming no inconsiderable item of the Provincial Resources.

Many articles free of  
duty.

Many articles from the United States are allowed free of duty into this country, while the same brought from here to that nation enjoy no reciprocal exemption. Hence may be instanced in illustration. There is a tax of considerable amount on Canadian Wheat and Flour at an American Port, though admitted free into these Provinces. One alleged reason is believed to be the desire to draw through the great highway of the St. Lawrence the produce of the northern part of this continent, instead of compelling producers to seek an outlet through the channels provided by the enterprize of our American neighbours. It has often been doubted however, if experience has justified the wisdom of this measure, or if something of a nearer approach to reciprocity of duties between this country and the neighbouring nation would not be productive of more positive good than the present arrangement.

Reciprocity of duties

Those important national questions are not however within the sphere of the inquiries of this committee—the combined wisdom of the Imperial and Provincial Legislatures can alone find a remedy for evils proved to exist.

It may be here noticed, that a system has been introduced in England, which is said to stand the test of experience for the collection of certain duties.

Farming of duties in  
England.

In certain districts the duties of a particular class are put up for competition annually, and are farmed by the purchaser, who gives adequate security to the Government, and of course for his own interest makes every exertion to detect and prevent violations of the law: he acts as the Informer, and the Government enforces the law against offenders. Some taxes difficult of collection are said to be advantageously farmed in this manner.

The farmers are often large contributors themselves, and experienced in preventing fraud or evasions.

The farming of duties  
might be tried.

Such a system though at present unknown in this Province, might not be wholly unworthy of consideration, and could be easily tried in one of the Ports near the Frontier, and its results fully ascertained. It is noticed here merely as a method found to answer in the Parent state for the collection of certain duties difficult to be rigidly enforced and comparatively easy to be evaded.

In this Province ample room exists for the imposition of additional duties, and for the enacting of salutary provisions to dispose and regulate the collection of customs, and so to manage this most legitimate source of Revenue, as to be most conducive to the best interests of the Public Services.

Ample room for imposition of additional duties.

The Committee having thus commented on the present state of the Revenue derived from duties on Imports and noticed several imperfections apparently existing in the system of its collection, has but to express its conviction, that no relief from those deficiencies can be obtained till the Legislature shall have decided on the expediency of incurring the serious expense necessary for a rigid enforcement of the law and punishment of those attempting to violate its provisions.

No relief but by rigid enforcement of law.

### INSPECTORS OF DISTRICTS.

Inspectors of Districts were created in the first instance by the Provincial Act 43, Geo. 3rd, chap. 9, the duties of these officers may be summed up as follows: To receive applications for, and to issue Licenses to Inn-keepers, Shop-keepers, by whom spirituous liquors are retailed in quantities not less than a quart.—Keepers of Stills and Proprietors of Billiard Tables and Steam Boats. Licenses to Inn-keepers are issued on the production by the applicant to the Inspector of the Certificate of the District Magistrates in General Quarter Sessions assembled by whom the amount to be paid for the License, ranging according to circumstances from £3 to £10, is settled.

Inspectors of districts how first created.

Minor duties.

How license to Inn-keepers obtained.

Owners of Shops, Stills, Billiard Tables, and Steam Boats receive their Licenses from the Inspector on presenting a requisition describing the object for which License is required.

Other licenses.

The Inspector is limited by Statute 4, Geo. 4th, chap. 13, to the annual compensation by per centage on monies collected to £100.—There is no provision for the employment or remuneration of a Deputy, nor is any allowance apparently made for any extraordinary expense incurred in attempting the upholding or vindication of the law. Thus the whole business of the District, no matter how populous or extensive, is thrown on one man alone, and unassisted in his labours. It might reasonably be supposed that every lawful means would be placed at the disposal of a functionary so situated and every facility be afforded him of detecting any attempted evasion of the law and of bringing the delinquent to summary punishment.

How Inspectors compensated.

### STATE OF LAWS.

The Committee is obliged to confess that the present state of the Provincial Acts relating to the duties of these officers, seems to preclude the possibility of an efficient discharge of their important functions, and that most serious injury is inflicted on the resources of the country by the many infractions of the law which there is every reason to apprehend are of daily occurrence in almost every district of the Province.

Present state of laws for collection of duties inefficient.

By the earlier enactments the Inspector was allowed a per centage of five per cent on moneys collected; afterwards, as we have seen, his yearly stipend was limited to £100, and he had to depend almost completely on the inducements held out to informers to prosecute infringers of the law, and receive a moiety of the penalty recovered.



## MOIETY TO INFORMERS.

Moiety to informers taken away.

But as if to complete the series of disabilities under which the officers laboured, it was directed by the statute 6 Wm. 4, chap. 4, that "no part of the fines levied under this or any former act should be paid to any informer," thus virtually taking away the only means which existed of enabling a solitary individual in an extensive district to attempt the enforcement of the laws which he was aware were constantly violated.

With whatever dislike or disfavour the Legislature or the public may regard that class of persons called informers, a sound policy would never prohibit their use as instruments in the hands of the Revenue officers, or deprive them of the only inducement they had in assuming a disagreeable and unpopular character.

Working of the present system.

Let the Home District be taken as an illustration of the working of the present system.—The office of Inspector is filled by the Hon. Alexander McDonell, he has no deputy, clerk, or assistant of any description, no provision is made for the payment of any such, and his own per centage of £100 per annum precludes his being able to remunerate any such assistant.

Home District free from the inspection in effect.

This extensive district with a population of upwards of 60,000 extending from Toronto to Penetanguishine, and from Whitby to the township of Toronto, is utterly free from any local inspection, and the issuing of Licenses is left almost exclusively to the parties interested. If they come forward and require the necessary license it is given, if not they carry on their business without it, and from the constant impunity thus enjoyed by violators of the law, its provisions have become almost nugatory, and the Revenue is defrauded to an alarming extent which the present state of the Provincial finances would but ill seem to warrant.

System of issuing Licenses is capable of improvement.

From the information obtained by the committee in the progress of its investigation it would appear that the present system of issuing Licenses is capable of great and immediate improvement. It is proposed, therefore, to review the various kinds of licenses, the manner of issuing them, and the checks, if any that exist to ensure regularity or correctness.

## INNKEEPERS' LICENSES.

The Licenses to Innkeepers which in every District constitute the bulk of the aggregate annually issued, are subject to the following regulations.

Regulations.

The applicant goes before the magistrates of the District in Quarter Sessions assembled, and obtains a certificate to the effect that he is allowed to keep an Inn on obtaining a license, and paying a certain amount therefor, and giving certain security, after which the party is expected to proceed to the District Inspector to whom he pays the fixed amount and obtain the necessary license.

This system objectionable.

To this system two important objections are instantly apparent, 1st. Do all persons in the District who keep Taverns apply to obtain certificates?—2d. Do all persons obtaining such certificates proceed to the District Inspector and obtain the legal license? To the first of these objections the Committee finds some difficulty in yielding a suitable answer, no means being at its disposal by which the actual fact can be ascertained.

Reasoning, however, from the analogy of similar cases where parties under the like circumstances certainly do infringe the law, it may fairly be presumed that omissions occasionally occur.

The second objection is easily answered, and the Committee from the information laid before it, can unhesitatingly declare that many persons obtaining certificates from the Quarter Sessions, do not take out license from the Inspector. Many also after obtaining certificates delay for many months applying to that officer.

*Midland District.*—Thus in the Midland District the number of certificates granted for the year 1838 was 159, the number of licenses actually issued was 139, shewing a loss to the Revenue of the duties on 20 licenses,—out of the number issued 38 were during the last month of the year.

*Newcastle District.*—In the Newcastle District for 1838, 91 certificates were granted; 56 licenses were issued—loss 35.

*Home District.*—In the Home District including the city of Toronto, 222 certificates were granted—number of licenses issued 180—loss 42.

*Gore District.*—In the Gore District 173 certificates were granted; 124 licenses were issued—loss 49.

In the Eastern, Talbot, Johnstown, Bathurst and London Districts, it is reported to the committee that similar evasions of the law take place, convictions are but rarely obtained, and the penalty still more rarely is enforced.

Inspectors of Districts make strong complaints of the difficulty of convicting violators of the law, one of the principal of which is that no power seems to be in the Magistrates of awarding a sufficient punishment on witnesses, declining to obey the summons to appear. A difficulty also exists of procuring the attendance of Magistrates to hear the complaint of the Inspector.

Inspectors complain of the difficulty of convicting offenders.

(By Statute 2, Vict. chap 4, sec. 2, power of imposing fine and imprisonment is given to Justices,—not as to amount of fine.)

It is also complained that the proof necessary for a conviction for breach of the laws regulating Taverns is unnecessarily strict. It is at all times difficult to procure credible witnesses to swear to the fact of spirituous liquors being actually sold on the premises, and offenders frequently escape through the want of evidence, legally unobjectionable though their guilt may be apparent to all.

See this report, page 43.

### COSTS.

No provision exists whereby the Inspector can be re-imbursed for his costs incurred in unsuccessful prosecutions, and the dread of being compelled to disburse them from his private funds may frequently deter that officer from proceeding against offenders.

No provision to reimburse Inspectors for costs incurred.

The absence of sufficient inquisitorial power in Inspectors is also complained of, and it is suggested to the committee that additional powers of entering and searching suspected places would be attended with advantage.

To increase the power of Inspectors.

After recapitulating the above objections to the present system of issuing Tavern Licenses, the committee would now venture to recommend some practical alterations which appear calculated to remove or at least alleviate the present difficulties. The committee would, however, premise any particular recommendations by expressing its decided opinion, that it is absolutely necessary to digest all the enactments on the subject of the internal Revenue, and recast the various disjointed and contradictory provisions into one harmonious, and equitable code.



## PROPOSED ALTERATIONS.

### TAVERN LICENSES.

Tax recommended to be imposed on Taverns.

As a remedy for the first objection—whether all persons keeping Taverns apply for certificates to the Quarter Sessions, the only course that occurs to the committee would be to have it provided by law that a small tax (a nominal one would suffice,) be placed on all Taverns in the District.—The Assessors would then be compelled to return the number of such places in their lists and a check would thus be obtained by comparing the number of applicants for certificates with the number thus returned.

To remedy the 2nd objection, the validity of which appears from the statistical information collected by the committee, viz : That all persons who obtain approvals do not regularly take out their licenses from the Inspector, the following regulation is recommended for adoption :

Persons obtaining certificates from Clerks of the Peace, bound to take out license within 1 or 2 weeks.

That on a person obtaining his certificate or approval, from the Clerk of the Peace, he shall be bound to take out his license within one week (or two) from the Inspector, or in default thereof that the certificate be declared void, and the holder be liable to a prosecution, on which the issuing of the certificate should be held sufficient evidence to ensure a conviction.

Nothing unreasonable or over rigorous could result from the adoption of this course, as any one applying for and obtaining a certificate would keep or purpose to keep a Tavern.

In any new enactment to empower Magistrates to punish offenders by fine or imprisonment.

From the experienced difficulties of obtaining conviction, the Committee would strongly urge the expediency of introducing into any new enactment full directions as to the method of proceeding, the manner in which the tribunal should be constituted, that so many Justices should hear the complaint, receive certain fees which might tend to induce a more regular attendance, that a summary and explicit power of enforcing the attendance of witnesses, and punishing contempt or disobedience by fine or adequate imprisonment, should be given to such Magistrates, which fine should in all cases amount to a greater sum than is paid for the license, to obviate the chance of bribery by the defendant, that the nature of the proof necessary for conviction be explicitly defined, that every relaxation of the ordinary rules of evidence consistent with common justice, be admitted in favour of the prosecution, and the "*onus probandi*," as much as possible be thrown on the Defendant.

In every well digested and practical system of excise this principle prevails, and is generally found best calculated to answer the ends of justice, and punish offenders. In some parts of the empire it is held to be sufficient proof of the sale of liquors in a house, if measures, vessels, glasses, and other ordinary incidents to that business be found.

### COSTS.

Inspectors to be reimbursed costs.

It is also recommended that provision be made to reimburse the Inspector for Costs actually incurred when he fails in obtaining a conviction and the fault rests not with him.

### MOIETY TO INFORMERS.

The Committee would now wish to call attention to a defect in the present system already noticed which it would respectfully submit has undermin-

ed the efficiency of the Revenue Laws, to an important extent. It is unnecessary to make further comment on the experienced impolicy of taking the moiety of the penalty from informers and the committee most strongly would urge the propriety of at once restoring that inducement by repealing the 2nd clause of the statute of 6 Wm. 4, chap. 4, so far as it prohibits such necessary stimulants to unpopular exertions.

Moiety restored to informers.

### SHOP LICENSES.

With regard to the system of issuing Licenses according to statutory regulations to Shops in which spirituous liquors are sold, the committee has found no means of ascertaining whether the law in respect thereof is enforced or evaded.

Licences are issued by the Inspector on the party applying giving certain information as to the situation of his shop, and paying the prescribed amount.

System of issuing shop licenses.

By a return made to the House of Assembly of the number of merchants shops in the Province, and a comparison thereof with the returns of the various Inspectors, it appears that in the year 1836, there were in all 1163 Shops, out of that number 455 were licensed to sell spirituous liquors and wines, but whether any of the remaining 708 shops, by law, should have had licences, the Committee has no means of discovering. In the Home District the number of shops licensed in 1838 was 43, no decided opinion is advanced as to the probability of the law being rigidly enforced.

It is recommended however, that these places should be returned by the assessors (which can be effected by putting a small tax on them) and thus afford the district Inspector, some check on the number of licenses that ought to issue.

To impose a tax on certain shops, &c.

The Committee would of course apply its former recommendations as to proceedings against offenders, evidence, costs, witnesses, &c. &c. to the present case, suggesting in addition that a more explicit description of the liquors to be sold should be given, as evasions have taken place in consequence of ambiguity in preceding Acts, respecting liquors distilled, and not distilled—spirituous and not spirituous.

After commenting on the remaining duties of the District Inspectors in issuing Still, Billiard Table, and Steam Boat Licenses, the Committee proposes to offer some suggestions on the propriety of increasing the efficiency of that officer's Department so far as may be consistent with the pecuniary circumstances of the country and the value of the object to be gained by the proposed alterations.

### STILL LICENSES.

By the Statute 34 Geo. III, Chap. 11, a duty was first imposed on stills, and a license directed to be issued on requisition by the Secretary of the Province. By a subsequent Statute, the granting of such licenses devolved on the District Inspector, and succeeding enactments have prescribed various regulations concerning the amount of duty, the method of estimating the duty and the penalties for an infringement of any of the legal provisions.

Issuing of still licenses.

From the information laid before the Committee, and an examination into the Statutes affecting this branch of the Revenue, it may with confidence be asserted that in no part of the Public Accounts or of the Statute Law of the Province is reform more peremptorily required.

Reform required.



Under the existing regulations no means are available except personal exertion and local searches, to detect a violation of the laws on the part of the proprietors of Stills.

The Inspector issues the license to the party applying on perusing his requisition, and receiving the amount of duty.

**Applicants required to state the number of gallons in the requisition.** In the requisition the applicant states the number of gallons which his still contains, and the Inspector must either take for granted the truth of such statement or travel on his own expense to whatever part of the district the still is kept to test its accuracy.

**Inspectors returns for 1838.** By examining the returns of the various Inspectors for the year 1838, it appears that in all the districts in the Province (except that of London for which no returns had been received) the number of licensed stills was 75.

In the Home District the numbers of stills paying duty was 11.

**Collection of duties on stills not enforced.** The Committee does not hesitate to express its opinion which coincides with that of persons well acquainted with the country, that in the same District above 75 stills or as many as pay duty in the whole Province are at work.

The immense loss to the Revenue under this head must be apparent to even casual observation.

### CONTENTS OF STILLS.

**Inspectors have to rely on the statements of applicants.** But it is not in the number of the stills alone that the Revenue is defrauded. As before remarked the duty is calculated on the number of gallons the still is capable of containing. In nearly all cases the Inspector has to trust to the honesty of the applicant in stating the contents truly and fairly.

It is certainly an invidious task to charge a large body of traders with direct and systematic falsehood in the Requisitions they furnish unless such charge be substantiated by positive testimony.

It is however the duty of the committee to point out discrepancies or distortions apparent on the face of the information laid before it.

Thus in the books of the Inspector of the Home District the respective contents of nine stills are set down according to the requisition of the owners as follows : 80 Gallons—97—80—15—110—30—80—100—86.

It is considered that a still containing 150 gallons is under the average size,—some running up to 400 gallons—the average perhaps might be moderately calculated at 200 gallons.

**Inspector has no personal knowledge of the Distilleries in his jurisdiction.** In this District the Inspector does not pretend to a personal knowledge of the several distilleries in his jurisdiction, so that as has been before stated the present condition of the law, and of the department of the District Inspector leaves it completely in the power of the Distiller to return the capacity of the still as he pleases.

**Injury to the Revenue** A glance at the above statement of the contents of stills, as opposed to the notorious fact of their general capacity, will afford some idea of the extent of the injury inflicted on the Revenue.

**Vessels used in distilling.** It is proper to notice also another method by which the Distiller is enabled to evade paying the full amount of the duty prescribed by law.

The Statute 4, Geo. 4th, chap. 13, directs, "That every Wooden Still having an additional tub or vessel whether placed on the top or in any other

manner attached to such still, serving the purpose of a cap or receiver of steam, and also every tub or wooden still which shall be separated into different divisions for the purpose of receiving or running the low wines or for heating or preparing the beer or wash for charging such still, or that may be so divided as aforesaid for any purpose whatsoever, every such tub or wooden still shall be liable to and charged with the payment of duties upon the whole capacity of the same.”

Additional tubs or caps should pay.

By a subsequent clause of the same Act (6) it is directed, “That the tub or receiver of the beer or wash only shall be deemed and taken to be a still and subjected to the payment of duties according to the intent and meaning of this Act.”

This Act seems to contemplate the use of but one vessel on which duty is to be charged, but provides for imposing a duty on “every tub or receiver of the beer or wash,” in no case does it appear that the Distiller returns more than the one vessel, but it is reported to the committee that nearly all the Distillers in the country adopt the practice of employing a second or even a third vessel called the faint still, doubler or other name, and carry on the process of distillation in both with additional rapidity and capacity. By a reference to a diagram returned by the Inspector of the Gore District, and appended to this report, it will more readily be seen how the provisions of a somewhat ambiguous statute are generally either construed or evaded.

Diagram from Inspector of Gore District, see appendix.

Some doubt has been expressed as to the precise construction of the 4, Geo. 4th, chap. 13. Some of its clauses apparently involving a contradiction, but it cannot be reasonably believed that the intention of the Legislature could ever have been to permit the use of additional vessels by which double or treble the quantity of spirit may be produced than is accounted for to the Revenue.

Doubts as to the precise construction of the Act 4 Geo. 4, ch. 13.

The Statute also directs the Inspector to allow for the operation of the steam in wooden stills half the contents of the vessel in calculating the duty, but as 1s. 3d. extra per gallon is imposed, the actual amount remains as before. It is feared that by using a cap or receiver of steam placed over or attached to the main vessel the Revenue is also injured.

To these several objections it may be answered, that the District Inspector is directed and empowered to test the accuracy of the Distillers requisition, by personally examining, gauging, or measuring the still. It has been already noticed that great difficulties lie in the way of this actual inspection, from the small allowance granted to the Inspector, the want of adequate assistance, and the insufficiency of the means of obtaining conviction.

Answers of Inspector of Midland District.

It is also complained that the Inspectors are only empowered to enter into licensed Stills for the necessary searches, and that an unlicensed Still may be in full operation, without that officer being able by entry to obtain the required proof.

By Statute 4, Geo. 4th, chap. 13, it is further directed, that if the Still be stated in the requisition to contain so much by *gauging*, the Inspector must gauge it—if by *admeasurement*, he must *admeasure* it—here is a difficulty. If it be necessary for the Inspector to gauge the Still, he will have to procure the attendance of a scientific gauger to bear testimony to the result, and bear the expense of bringing such a person to any part of the District where the Still may be situated.

Measuring and gauging.

Deeply sensible of the necessity of effecting an immediate change in this much deranged branch of the public revenue, the committee has decided on suggesting the following alterations in the existing system.

In the first place, it is much to be desired that the District Inspector



Alterations suggested  
by the Committee.

should have some means of ascertaining, independent of his own department, the number of Stills in his jurisdiction, such a check might be obtained by adopting the former recommendation of the committee, as by placing a small tax on Stills, compel the tax gather or assessor to return them in his lists. Previous to the suggestion of any further alteration, the committee must express its decided opinion of the imperative necessity of increasing the efficiency of the District Inspectors' Department.

It has been already noticed that no provision is made for the payment of a deputy. The committee is of opinion that to prevent the laws becoming nugatory in many parts of an extensive District, additional assistance must be afforded.

Per centage to In-  
spector.

It is recommended that so much of the Statute 4, Geo. 4th, chap. 13, as limits the percentage of the Inspector to £100 per annum be repealed, and a certain scale adopted giving that officer ——— per cent. on sums collected till he received £100, then a decreasing percentage on further collections till the annual amount should reach a certain limit in the discretion of the Legislature.

Thus would a stimulant be given to the exertions of that officer, and he would both be induced, and enabled to take active personal steps to detect and punish fraud and not content himself with remaining in his office to await the requisition of those sufficiently honest to desire to obtain the legal license.

Deputy Inspector.

As an increased amount of business may be reasonably anticipated, simultaneous with the restored efficiency of the Revenue Laws, the committee is of opinion that provision should be made for the remuneration of a Deputy or Assistant Inspector when required by the exigencies of the District.

The Committee  
weighed well the ad-  
vantages before deci-  
ding on recommend-  
ing a Deputy.

As any increase in the number of paid servants of the public should be carefully considered before carried into effect, the committee has weighed well the advantages to be gained by the employment of an additional officer before deciding on recommending such a step, which, however, it fully conceives to be justified on the strictest economical principles.

An active deputy could certainly, at least once a year, make an inspecting tour through the district, make accurate lists of the number of places which ought to be licensed, enter, search and examine all suspected places, and by observation and actual admeasurement test the accuracy of the requisitions, sent in to the Inspector's Office.

It is in vain to propose alterations however salutary, if persons be not appointed capable to see them duly carried out, and no more advisable or economical plan has occurred to the committee than the appointment above recommended.

Oath to accompany  
requisition.

It would perhaps, be some additional check on Distillers or applicants for shop licenses were they compelled to swear to the correctness of their requisition with the pains and penalties of perjury attached to any violation of the oath. It would also be desirable that each requisition should specify the exact location of the place for which a license was required.

Powers of Entry.

Full powers of entry at all seasonable hours should be given to the District Inspector, and those acting under him, into all suspected places *licensed* or *unlicensed*, for the purpose of making searches or of measuring the contents of the vessels used in distillation, and strong penalties should be provided, to be levied in a summary manner on all persons obstructing the officer in his lawful duty.

The observations previously made respecting the attendance of Magistrates, to hear complaints, the compelling the attendance of witnesses, and the necessity of relaxing in favour of the Crown as much as possible, the strict rules of evidence will apply equally to the collecting of the duty on stills.

The Committee is induced to recommend the introduction into any new enactment on this subject, of an explicit and positive direction as to what vessels are to be considered as liable to the duties. Either the present law is ambiguous and defective, or distillers evade its provisions. It should be provided, that the duty should be levied on every Beer Still, Faint Still, Doubler, or other vessel of any kind or description whatever, in which the Beer or Wash is heated or prepared, or in which the low wines are received or run, or which may in any wise act, or be used as attached, connected with, assistant or auxiliary to, the vessel ordinarily denominated the Beer still—or any vessel, by the use of which the process of distillation is carried on, with greater facility or productiveness than would be effected by the use of one Beer still only; and also that care be taken that no evasion of the provisions of the law take place by the use of Cap or receiver of Steam placed on or attached to any still in calculating the capacity of such still.

Duties should be laid on certain vessels for stilling.

It must be recollected, that so long as the duty is levied in the manner at present prescribed, the owner of a still by working extra hours can make double the quantity than can be produced by another of the same capacity in the ordinary working hours, without paying extra duty.

It has been suggested to the committee, that by levying the duty on the fermenting tubs advantage would arise to the Revenue; and fraud be made more difficult. But such an alteration is open to this objection, that there are two methods of working, in one of which, the wash is of double the consistence of the other, and consequently of much additional strength.

Duty on fermenting tub.

Another method has been mentioned, which is certainly deserving of attention though not altogether free from objection, viz: To levy the duty on the grain consumed in distilling, and thus do away with all labour of measuring or gauging Still or Beer Tubs.

Duty on Grain.

It was proposed to compel every Distiller monthly or quarterly (as agreed en,) to furnish a statement under oath to the District Inspector of the quantity of grain used in his Distillery, on which, that officer should charge the legal duties. It was considered that by imposing a very heavy penalty with forfeiture of Distillery, &c. it would ensure a faithful return, especially as it would be in the power of any workman in the Distillery to inform on the owner, and make him liable to the fine. His return might specify the various parties from whom he bought grain, and thus if he omitted any one name, the individual so omitted might also, perhaps, come forward and by proving the sale, convict the infringer of the provisions of the law and the sanctity of an oath.

Statement to be furnished of grain used.

Although the Committee be not prepared to recommend the adoption of this plan, it has deemed it right to submit its outlines as worthy of attention.

It is recommended that any penalty or forfeiture for violation of any clauses of the law relating to stills should be accompanied by a prohibition against granting a license for the space of ——— years to any person convicted.

Violation of the law prohibit future license being given to the person infringing.

By the Statute 50, Geo. 3rd, chap. 6, a duty of £40 per annum is directed to be levied "on all and every person or persons having in his, her, or their possession, custody or power, any Billiard Table set up for hire or gain directly or indirectly, whether such person use or permit the same to be used or not."

Billiard Tables.



See appendix, paper marked C.

It is notorious that several Billiard Tables are used in the towns of the Province for gain, yet it appears from the Returns of the District Inspectors, that for the years 1836, 7, 8, 9, only two licenses were issued of this description.

(See answers of Inspector of Gore District.)

Inspectors complain of the difficulty of procuring legal evidence of the Table being used for gain, no person being willing to give the necessary testimony.

It is recommended that such an alteration should be made in the law as would render every Billiard Table liable to duty, if kept by the owner of any Tavern, Ordinary, Victualling House, Confectionary, Ale-house, or other place of public resort, or entertainment, or Boarding house, or in any attached to the same; in short, every table unless kept in a private house.

And under the peculiar circumstances of this country, the "*onus probandi*" might very justly be thrown on the proprietor of any Billiard Table. The fact of the public being admitted to the room might also be declared *prima facie* evidence of the table being used for gain.

### STEAM BOATS.

Duties on Steamboats not properly collected

The Duty on Steam Boats according to the answers of the Inspector General, "has not been collected, except in a few instances, either in the present or in the previous year." The committee cannot forbear strongly animadverting on the apparent neglect of this branch of the Revenue.

(Answers of Inspector Midland District.) No boat attached to any particular District.

It is complained "that no particular Inspector has any defined jurisdiction, for the reason that no boat is attached to any prescribed District," and further that no provision was made for the levy of fines on the premises of the Boat, evading the duty.

Remedy proposed.

It is suggested that this could be simply remedied by declaring each Boat within the jurisdiction of the Inspector of the District in which she wintered, and by giving the required power of entry on the premises.

Hawkers and Pedlars

The Statute 56 Geo. III, chap. 34, devolves the duty of issuing licenses to Hawkery, Pedlars and petty chapmen, on the Collectors of Customs.

It is suggested to the Committee, and certainly appears to it reasonable and advisable, that the District Inspector should issue such licenses, their jurisdiction being more conclusive than that of the Collectors, who generally confine their observations to their respective ports.

### AUCTION DUTIES.

Auction duty law has expired.

The law authorizing the levy of this branch of the Revenue is reported to have been recently allowed to expire, a renewal of it as affording a legitimate aid to the Provincial Resources is of course desirable.

(3rd. Division.)

It now remains for the committee, in accordance with its proposed system of inquiry, to enter on the investigation prescribed by the 4th, 5th, 6th, 8th, 9th, 10th, 11th, 12th, 13th, 14th, 15th heads of its Instructions.

(Answers of Inspector General, appendix)

Public accountants divided into 3 classes

It appears that Public Accountants may be regularly divided into three classes, 1st. The Heads of Departments at the Seat of Government—The Receiver General—The Commissioner of Crown Lands—The Surveyor General of Woods and Forests—Secretary of Clergy Corporation.

All these functionaries with the exception of the Surveyor General of Woods and Forests, are required to submit their accounts to the Department of the Inspector General for examination and audit.

The Head of that Office reports "sufficient regularity does not appear to have been observed in this particular, and I also find that delays have occurred in their inspection in this office, after their transmission to it, when other business has intervened." (Answer of Inspector General.) Sufficient regularity not observed.

The Committee cannot proceed without animadverting on the occurrence of any irregularity or delay in the transmission or audit of Accounts of such importance as those just alluded to.

With respect to any delay occurring in the office of Inspector General, it is to be remarked, that nothing, if possible, should be permitted to interfere with the immediate audit of these Accounts. Nothing should prevent immediate audit of accounts.

If the assistance at present afforded in that office be insufficient for the punctual despatch of business, it would be advisable to allow such extra aid as would obviate the recurrence of such detrimental delay.

As is suggested those officers could be directed to furnish their accounts and vouchers, for audit to the Inspector General, within ——— days after the expiration of the semi-annual period appointed for their return.

It is also remarked, that the instructions from the Lords of the Treasury, do not seem to contemplate the Surveyor General of Woods and Forests acting as a public accountant, yet without any change in these Instructions, that officer has, nevertheless, apparently from necessity, always been a Receiver. Surveyor General of Woods not included in Instructions.

## COLLECTORS AND INSPECTORS.

Under the 2nd class of Accountants are comprized Collectors of Customs and Inspectors of Districts. Collectors & Inspectors.

As set forth in a preceding part of this Report, Collectors are allowed 40 days. Inspectors one month after the expiration of their respective quarters, to make their returns. Time allowed for their returns.

Some unnecessary confusion takes place in consequence of the Fiscal year ending at periods, with different accounts. Fiscal Year.

The Committee would strongly recommend the adoption of one common termination for the year, when accounts are to be closed, and that 20 days, as an ample sufficient period, should be the time allowed to all these officers to return their accounts. One common termination of year necessary.

## SHERIFFS, CLERKS OF THE PEACE, MAGISTRATES, &c.

Under the 3rd Class, are ranked Sheriffs, Clerks of the Peace, Magistrates, Colonels of Militia, &c.

Great irregularity has occurred in the transmission of returns of Fines, and Forfeitures, by Sheriffs—Clerks of the Peace, are open to the same charge. Irregularity in Returns.

A method of ensuring regularity in the return of fines, &c. by Sheriffs, and Clerks of the Peace is believed to form part of the Report of another



committee, to whom the Sheriff's Department was especially submitted for inquiry.

*Colonels of Militia* according to the existing law, make their returns to the office of the Adjutant General.

### MAGISTRATES RETURNS.

Magistrates make no returns.

It appears that Magistrates "do not seem to consider that they are required to make any return to this office of Fines or Forfeitures or Duties on Ale and Beer Licenses, collected by them, and payable to the Receiver General."

It is much to be feared that great irregularity has prevailed in the levying, and paying over to the public use, of this part of the Revenue.

Though directed to do so.

In an extensive and thinly settled country, it is most difficult to ensure the constant superintendence of an active correcting power over the ill kept accounts of such an unorganized body as the Provincial Magistracy—whom the Enactments of Statutes have converted into Public Accountants. They are directed to pay over moneys collected to the Receiver General, but it is needless to remark on the latitude allowed to the will and pleasure of the parties themselves, by the apparent absence of any inspecting or coercive power by the intervention of which, laxity might be prevented, and default, if existing, be discovered and punished.

(See statement from Receiver General's office appendix.)

A reference to a statement of moneys received from Magistrates by the Receiver General from the 1st January 1838, to the present period, in the appendix to this Report, will show the paucity, and very small amount of Revenue derived from this source.

Check recommended by Inspector General

The Inspector General suggests the possibility of placing some check on the receiving of fines, &c. by Magistrates, by directing them "to send quarterly returns of the fines levied by them, with the names of the parties, and the nature of each case to the Clerk of the Peace, who might then prepare two abstracts, one of which, after having been read in open Sessions, should be transmitted to this office, and the other posted up conspicuously in the Sheriff's office, or in some other public place.

Recommendations of Committee.

This method might possibly effect some amelioration, but the Committee is induced strongly to prefer the adoption of some system by which the Justice of the Peace would cease altogether to be a Public Accountant, as it is needless in the present social position of the Province to expect unerring regularity and exactness in his accounts, while his situation is (or at least ought to be) merely honorary and not designed as a source of positive emolument.

Ale and Beer Licenses might be issued by Inspectors.

Some advance towards effecting this object might be made by acting on the recommendation of the Inspector General, and transferring the issuing of Ale and Beer Licenses from the Magistrates to the District Inspectors.

Recommendation respecting fines.

With respect to Fines, Penalties, &c. now collected by the Justices, a new system might be adopted, by which either the District Inspector or some other regularly paid officer, from whom security is required, might become the sole receiver of moneys arising from sentences of Magistrates; thus on a fine or penalty being imposed by a Justice or Justices, he or they might notify the Inspector or stipendiary Magistrate (if such an officer were created) of that section of the country, of the particulars of the fine so imposed, and that functionary under direction of the Magistrates might then be empowered to proceed to levy the same, and thus become the Receiver and responsible Accountant, for all the moneys collected under the warrants of Justices of

the Peace—in place of there being a number of accountants, difficult to be checked or controlled, scattered over the country.

Moneys directed by present enactments to be paid by Magistrates or other local officers might, it is submitted, be with at least equal propriety and regularity, disbursed to those Receivers, when levied as above suggested by the Inspectors or stipendiaries under the general superintendence of the Inspector General.

### MILITIA OFFICERS.

It is suggested that Militia Officers might be required to send quarterly reports of fines and exemption money collected, to the Clerk of the Peace, who, after reading them openly at an appropriate period during the Quarter Sessions, should forward them to this Department. They might also, if thought advisable, be posted up in the Sheriff's Office, and thus form a double check upon the Accountant.

Militia Officers should make quarterly returns of fines, &c.

As a similar inquiry is directed by the instructions of another Committee on the Militia, it is not considered necessary further to comment on existing regulations.

It appears from the information laid before the Committee, that so far as Collectors and Inspectors are concerned, "a sufficient power at present exists for compelling prompt and regular transmission of accounts," and also that reasonable means are in the power of the Inspector General for ascertaining the fidelity of their returns.

Sufficient power exists for prompt transmission of accounts.

That officer suggests the possibility of providing a check on Collectors of Customs, by appointing a Comptroller at each Port, but the expense of such an office must render its creation at present inexpedient.

Comptroller might be appointed, but for the expense.

With respect to the form in which accounts are rendered to the office of the Inspector General, the Committee is informed by that functionary, that as far as Collectors of Customs are concerned, he "has commenced certain regulations which when matured and fully introduced, will accomplish all needful improvement with respect to the returns of that class of Public Officers."

Form of rendering accounts.

In the event of the adoption of the recommendations contained in this report, further alterations in the form of rendering accounts may be found necessary.

Alterations may be necessary.

In answer to the inquiries of the Committee "whether the accounts of moneys expended by Commissioners appointed under acts of the Legislature be duly examined at this office," it appears that these accounts are not generally transmitted to the Department of the Inspector General. The general impression seems to have been, that these Commissioners were only answerable and bound to furnish their accounts to the Legislature, by whose vote their duties were created. Some of these Commissioners transmit their returns to the Lieutenant Governor—others directly to the several branches of the Legislature, these returns are also made at irregular intervals, sometimes in the middle, often at the close of the session.

Accounts of Parliamentary Commissioners.

Under this system it would seem, that no other means exist of checking these important returns, than the laborious process of a Parliamentary Committee, a circuitous, and not always infallible method of eliciting the true state of complicated accounts.

The Committee is induced strongly to recommend some more expeditious



Some more expeditious mode of controlling the receipts and disbursements of the large sums frequently in the hands, and under the orders, of Parliamentary Commissioners.

commend.

Suggestion of Inspector General.

The Inspector General suggests, "the most expeditious course would be to direct all returns of public expenditure by Commissioners, to be prepared in triplicate, and sent to the Provincial Secretary. The Lieutenant Governor could then cause one copy to be sent to the Inspector General's Office for examination, while the other two copies might be laid before the Legislative Council and Assembly. To this office it would be merely necessary to furnish the accounts and vouchers."

Great improvement would be introduced by the adoption of this method.

By the adoption of this method, certainly a great improvement would be at once introduced, and error or carelessness be less likely to pervade these important returns.

A board of Works would be the best check.

The appointment of a Board of Works has often been discussed, and doubtless if once in active operation would afford the most complete check upon disbursements on account of Public Improvements. The committee, however, is not at present prepared to enter into the discussion of this important subject, or give a decided opinion on the advisability of creating such an Institution.

#### FERRIES AND MILL-SEATS.

No Returns made of rents of Ferries and Mill Seats.

It appears that no Returns are made to the office of the Inspector General of the rents of Ferries and Mill-Seats. It appears to the committee, that such an alteration is most advisable, as would bring under the review of this department, this branch of accounts, as the Head of the Office suggests he should be "duly furnished with such information respecting the terms of all licenses, and that all lessees who fall in arrear to the extent of more than one periodical payment should be proceeded against, and be liable to a forfeiture of their license or licenses."

This branch of the accounts should be brought under review of Inspector General.

And all branches of the public revenue should be audited by him, without exceptions.

In accordance with the principle that this department should act as the general comptroller of Public Accounts, the committee feels bound to recommend that no exception should be allowed to exist to the general rule, "that this office should see that the Revenues of every kind are regularly, and in due form, brought to account."

#### FEEES ON PATENTS.

Suggestions of Inspector General respecting Fees on Patents.

The Inspector General has suggested a method of providing an additional check on the accounts of the Receiver General with regard to the fees on Patents, "By requiring the Surveyor General of Lands to make a semi annual report to this office of fees paid to the Receiver General, founded on the receipts brought to him from that officer, by persons obtaining Patents for Lands subject to the payment of fees.

Receiver General should produce vouchers shewing premium on exchange.

"The Receiver General might also be required to produce vouchers shewing the premium paid by the purchasers of his Bills of Exchange, as checks upon the accounts relating to that branch of his receipts."

#### COMMISSIONER OF CROWN LANDS.

The same officer has also suggested another plan of anticipated improvement relating to the Commissioner of Crown Lands, which the committee feels

bound to notice, without joining in any recommendation of it, more especially as the officer to be chiefly affected by the change is not deputed by the local Government, but the appointee of the Lords of the Treasury.

Suggestion of Inspector General respecting Commissioner of Crown Lands.

"The Commissioner of Crown Lands for example—under a new system might hand to an individual, offering payment of an instalment due on Land, a certificate of the amount to be paid, addressed to the Receiver General, upon which that officer, after a due entry in his Books, might write a receipt.—The certificate thus receipted, when returned to the Crown Lands Office, might then form an authority to the Commissioner for giving an acknowledgment of payment to the purchaser of the Land, and serve as a most satisfactory voucher to his accounts as well as a check upon the accounts of the Receiver General."—The two officers would in fact to this extent mutually check each other, and the risk of loss or misappropriation of public money be effectually guarded against.

By this suggestion the Commissioner of Crown Lands and Receiver General would check each other.

The Committee has obtained several statements shewing the amounts due by former Collectors and Inspectors, and the balances due by officers now holding those appointments.

Balances due by accountants.

By a reference to a paper marked D, appended to this report, will be at once seen the various balances due by officers once holding the situations of Collectors and Inspectors, the date of each balance accruing due,—and other information connected with each separate transaction.

To be seen in appendix D.

It is much to be regretted that these outstanding balances form in the aggregate the sum of £5425 16s. 9½d. The earliest of them appears to have been due in 1821, and the latest seems to have accrued anterior to the time of the present Inspector General entering on the duties of his office.

Balances outstanding since 1821, till present Inspector General took office.

The statement marked F, in the appendix, obtained from the office of Her Majesty's Attorney General will exhibit an epitome of the proceedings instituted by the Crown for the recovery of these debts.

Proceedings instituted for recovery of the same.

The statement marked E, in the appendix, will shew the balances now outstanding in the hands of the present Collectors.

Balances outstanding in hands of Collectors.

## CHARTERED BANKS, DEPOSITORY OF PUBLIC MONEY.

The Inquiry directed by the 15th head of instruction to this committee, as to the admissability of making one of the Chartered Banks the sole depository of public moneys, and the medium of payment of all public debts, is one of such deep importance to the best interests of the community, that the most mature reflection alone would warrant the pronouncing of any opinion likely hereafter to influence the fate of any measure calculated to effect the change above submitted for consideration.

Importance of the inquiry respecting chartered Banks being depository of public money.

It is not doubted by the committee but that substantial benefit would result to the public service by the adoption of a change like that above supposed, necessarily predicated on the existence of a Banking Institution of indisputable solvency, and credit, with which the contemplated arrangements could be prudently entered into.

Benefit would result therefrom in case of the existence of a Bank of indisputable solvency.

It must be obvious however, to the least reflecting mind, that any temporary derangement in the monetary affairs of a Bank which had once been made "the sole depository of public moneys, and the medium of payment of all public debts," would necessarily have an alarming and dangerous effect on the credit and resources of the Government with which it was thus closely connected.

Any derangement of affairs of such Bank would alarmingly affect the public credit.



The present character of Banks would jeopardize financial affairs of the province.

While the Banks of this Province retain their present character of Institutions upheld solely by their respective private resources, it is most difficult for the committee to take upon itself the recommendation of a change so complete and organic, as to jeopardize the whole financial affairs of the Government of the Country on the anticipated stability of any institution, how high soever may be its individual reputation.

Stability of a Bank would be increased by being a depository of public moneys.

Additional stability and credit would of course be attached to the character of a Bank whose resources had been so materially extended by being made "the sole depository of all public moneys," but the peculiar organization of the Institution would remain the same, and open to the objections above noticed.

A difficulty might arise from the security required from Public accountants.

A difficulty might also arise in respect of the security required of the Public Accountants. There is little doubt but that most of these officers would prefer having the moneys for which they are respectively accountable, in a safe Banking Institution, but perhaps their securities might not be willing to encounter the double risk of the possible insolvency both of their Principal and the Bank thus made "the sole depository of public moneys."

(See answers of Inspector General)

In the answers of the Inspector General will be found the opinion on this subject, which the knowledge and experience of that Functionary have warranted his advancing.

Committee can not recommend the measure without a further inquiry.

Without a much more protracted and extensive inquiry than any which it is now in the power of the committee to bestow, it must hesitate to express any decided recommendation on this most important question.

This subject a fit one for the consideration of the Legislature.

The wisdom of the Legislature may fitly be employed on a subject of such moment, while the opinions of individuals, in the capacity of members of a committee like the present, should only be advanced when based on the most accurate calculation, and presented as the fruits of combined research and experience.

## CONCLUSION.

Concluding remarks.

The result of the inquiries of the Committee may now approach to a conclusion. If presented in a form unexpectedly voluminous, it is expected that the great extent, and important nature of the many subjects submitted to its review will be remembered, and the difficulty of condensation considered, before the charge of prolixity is advanced. Speculation has been but sparingly indulged in, unsubstantial censure or animadversion carefully avoided.

Many of the views of the Committee are, of course, open to objection, and many of the subjects introduced might have been commented on at greater length, and doubtless with greater perspicuity, had time or circumstances permitted. It may, however, be reasonably anticipated, that no alterations are recommended in the course of this Report, to which the test of experience may not safely and effectually be applied.

All which is respectfully submitted.

No. 1, COMMITTEE ROOM,  
TORONTO, January 6th, 1840.

(SIGNED.)

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"  
"

R. B. SULLIVAN,  
A. BALDWIN,  
ROBT. S. JAMIESON,  
HENRY SHERWOOD.

## OFFICE OF THE COMMISSIONER OF CROWN LANDS.

The Lands returned to this office for sale, consist of portions of the Crown Lands, and of the Military Reserve at Toronto. Lands under his management.

The Lands of the Six Nations Indians, and of sundry Tribes of Indians are also placed under the management of the Commissioner.

The mode of disposing of the Crown Lands is regulated by 7, Wm. 4th chap. 118, which authorizes Land Rights to be taken in payment, both for Crown Lands and Clergy Reserves; the Crown Land Fund being charged with all the Land Rights so absorbed. Mode of disposing of Crown Lands.

The effect of this arrangement has been to benefit the Clergy Reserve Fund at the expense of the Crown Fund. The quantity of Clergy Reserve Land authorized to be sold is now nearly exhausted, but in the event of any additional portion being brought into the market, it is certain that such Lands will from their more favorable situations, command a ready sale. The effect then of the practice adopted in the Commissioners office of taking Land Rights in payment on Clergy Reserve Sales will be to charge the Crown Fund with a large sum on account of the Clergy Reserves, while the amount realized by the sale of Crown Lands will be wholly inadequate to meet that charge. Beneficial to Clergy Reserves Fund.

The business of this office, so far as regards the disposal of the Public Lands has been well conducted; but the system of accounts has been so confused and irregular, that large deficiencies have been discovered to exist, while the books furnish no means of readily detecting the cause. Sale of Lands well conducted. But accounts confused. Large deficiencies.

The committee transmit a statement of the Receipts and Balances made to the 31st October 1839, and continued to the 14th November, but they place no great reliance on the accuracy of this statement, being satisfied that nothing less than a careful revision of the whole of the accounts will enable them to report the true Balances due to the public. Statement of receipts and balances. But no reliance placed thereon.

The balance appearing due by the Commissioner, is reported by him as now deposited by him as a public officer, with the Bank of Upper Canada.

The committee beg to observe, that the arbitrary mode of charging the services of the Clerks in the Office of the Commissioner of Crown Lands, on the several funds accounted for by him, does not appear to have been authorized; they recommend, therefore, that some definite arrangement should be made regarding the same. A definite mode for paying the Clerks should be adopted.

The Committee having recommended in their Report on the Receiver General's Office, that all monies should be paid to that officer, suggest in pursuance thereof, that in future when any sale of public land is made by auction, the person making such sale, shall transmit the proceeds to the Receiver General, together with such a statement of such sales, to be filed in his office, a similar statement being forwarded to the Commissioner of Crown Lands, or agent for the sale of Clergy Reserves as the case may be, by whom the same will be carried to account. Persons purchasing public lands should transmit proceeds to Receiver General.

Payments made in Toronto should be on a requisition in duplicate, one to be left at the office of the Receiver General, the other to be receipted, and returned to the Commissioner or other officer, as a voucher of the payment having been duly made. Requisition for payment should be made in duplicate.

These vouchers transmitted periodically to the Inspector General, will enable that officer to check the accounts of the Receiver General.



Too little regard for instructions of Lords of Treasury.

The Committee are of opinion that too little regard has been paid to the instructions issued by the Lords of the Treasury to the Commissioner of Crown Lands; had those instructions been carefully followed out, no such defalcation as the Commissioner complains of, in his answer to the third query of the committee, could have occurred.

Answers of Messrs. Thornhill, Tod, Dean and Stiers, referred to.

In the course of their Investigation, the committee addressed certain queries to Messrs. Thornhill, Tod, Dean and Stiers, whose replies particularly deserve the attention of the Government.

Deficiency in the costs, the chief object of inquiry.

The chief object of the Committee in making those enquiries, was to ascertain, if possible, how the deficiency in the cash complained of by the Commissioner of Crown Lands could have arisen, they regret that little light has been thrown on this subject, yet the fact of a certain loan having been authorized by the Commissioner to one of the clerks, which was from time to time advanced by the Cashier, out of money received in the Office on public account, may to that extent at least have been the occasion of the deficiency ultimately discovered in the amount of cash at the credit of the Commissioner at the Bank of Upper Canada.

Partly perhaps occasioned by a loan to one of the clerks.

Explanation sought for from Commissioner, but none received.

The Committee sought to obtain from the Commissioner such explanations of the transaction in question as might have confirmed or changed that opinion, but the Commissioner not having furnished any such explanation, the committee have only to call the attention of the Government to the irregular proceedings which appear to have been permitted in the Crown Lands Office.

Revision necessary in mode of conducting the office.

The entire want of efficient checks in the office of the Commissioner of Crown Lands, together with the confused mode of keeping the accounts, render necessary in the opinion of the committee, an immediate and more thorough revision of the system under which that office is at present conducted, than the committee have been enabled to make, and that the method of keeping accounts in future, recommended in the Report of Mr. T. C. Patrick, hereto annexed, be forthwith introduced.

Method mentioned in Mr. Patrick's report recommended.

All of which is respectfully submitted.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
28th December, 1839.

(Signed) W. ALLAN, *Chairman*.  
" W. H. DRAPER,  
" R. A. TUCKER,  
" J. MACAULAY,  
" J. S. MACAULAY,  
" HENRY SHERWOOD.

## APPENDIX No. 7, OF SECOND REPORT OF GENERAL BOARD.

### REPORT OF THE INVESTIGATION COMMITTEE No. 2.

To the Board of Commissioners constituted by virtue of a Commission under the Great Seal of the Province of Upper Canada, appointed to inquire into the present state of certain Public Offices, &c. &c.

Committee have forborne to recommend increase or reduction of salaries.  
Reasons.

The Committee in their several Reports having forborne offering any suggestions as to the future salaries of Public Officers, or as to the necessity of any increase or reduction of the assistance at present afforded, the more especially because by the Resolutions respecting the Union of Upper and Lower Canada, adopted by the Legislative Council and House of Assembly,

the determination of the amount of the Civil List, and consequently the rate of salaries to those Officers, is left for the consideration of the Imperial Parliament, independant of which, the changes which that reunion necessarily involves and those which have been suggested by the committee, if carried out will require many alterations of the present system of salaries, for the determination of which the committee have not the requisite data, nor do they conceive that their opinion on this subject, connected as it now is, with a great political change, was sought to be obtained.

With reference to the subject of the School Lands, the committee have not yet been able to acquire the information they have sought for, nor is it probable that they will be enabled to report thereon during the present Session of the Legislature.

Throughout the whole of their proceedings the committee have been strongly impressed with the importance of completing their several Reports in time for them to be laid before the Provincial Parliament during the present Session; and this feeling has naturally induced them to bring their labours to a close with less attention to some of the minor objects of their investigation, than they would otherwise have felt disposed to devote to them.

All which is respectfully submitted.

	(Signed)	W. ALLAN, <i>Chairman.</i>
	"	W. H. DRAPER,
INVESTIGATION COMMISSION,	"	R. A. TUCKER,
COMMITTEE No. 2,	"	JOHN MACAULAY,
31st December, 1839.	"	J. S. MACAULAY.



## INVESTIGATION COMMISSION.

### *Appendix to the Report of Committee No. 2,*

ON THE

RECEIVER GENERAL'S OFFICE.

*Evidence of B. Turquand, Esq.*

1. What is the date of the present Receiver General's commission?

Date of the Receiver  
General's Commis-  
sion.

*Ans.* The commission of the Hon'ble John Henry Dunn, the present Receiver General, bears date the 12th April, 1820.

2. What securities are given by the Receiver General?

Amount of Receiver  
General Securities.

*Ans.* The securities given by the Receiver General are £10,000 sterling in England, £40,000 in Upper Canada, and £30,000 personal bonds.

3. In what manner are Public Monies, including Fees, received and accounted for by the Receiver General?

Mode of receiving  
Public Moneys and  
acknowledging the  
receipt thereof.

*Ans.* Public Monies are received either by Post, or from the party in person. When by Post the messenger receipts them at the Post Office, in the first instance, as money Letters,—they are then credited in the Day book or Journals, (one of which is kept by the Receiver General and another by the Senior Clerk), and also in the Ledger, and acknowledged by Letter.

When paid in by hand, the monies are entered as above, and the receipt given on the spot.

Land Fees are generally paid in by the grantee in person or by his agent; they are entered as above, and numbered under their respective regulation, and receipted on the Location Ticket or authority exhibited by the party.

Provincial Returns to  
Inspector General.

At the close of every six months, viz: on the 30th June, 31st December, a general statement or return of Public Receipts is transmitted to the Inspector General, in detail; they are afterwards entered in the different Public Accounts, under their respective heads of service.

Returns of Deben-  
tures made to the Le-  
gislation.

A Recapitulation in detail is annually submitted to both Houses of the Provincial Legislature of Debentures issued; the amount; on what account; the date of redemption; the amount redeemed, and the amount outstanding, as well in Sterling as Currency.

Public Accounts how  
audited.

The Public Accounts are audited in council within the Province half yearly, and by the Commissioners of the Board of Audit in England, annually, by whom and the Treasury, they are, after examination, declared, and by whom the certificates and declarations are granted, from time to time, to the accountants.

4. What is the state of the Receipts made up to 31st October last.

*Ans.* The public monies received since the 1st July last, up to 31st ult.

inclusive, amount to the sum of £59,115 0 10 Provincial Currency, and may be stated as follows, viz :

Amount of Receipts  
from 31st July to 31st  
October 1839.

	£	s	d.	Account of Receipts in detail.
From the Collectors of the different Ports of Entry.....	7906	1	3¼	
“ Inspectors of Districts.....	2058	5	6	
“ Sheriffs.....	255	5	4½	
“ District Treasurers.....	18	2	1	
Premium on Drafts on Montreal.....	201	14	10	
From the Secretary of the Clergy Corporation, on account of Rents of Clergy Reserves.....	850	0	0	
From the Hon the Commissioner of Crown Lands, for interest on sales of Clergy Reserves.....	815	11	10.	
From Do. on account of proceeds of sales of Crown Timber.....	6661	1	0	
Proceeds of sales of Government Debentures sold in Upper Canada, on account of the Macadamized Road from Kingston to Napanee....	1988	17	9	
From the Hon. the Secretary of the Province, for fees for the Seal to Commissions of appointment to places of honour and emolument..	49	0	0	
Ferry Rents.....	13	0	0	
Fines from Magistrates.....	8	0	0	
From the Trustees of the Kingston and Napanee Road.....	302	0	0	
From the Trustees of the West Gwillimbury Road and Bridge.....	55	10	0	
From the Trustees of the Johnstown District Roads.....	80	0	0	
From the Land Board of the Newcastle District.....	7	13	6	
From the Hon. Mr. Vice Chancellor Jameson, being the unexpended balance of monies paid him on account of contingent expenses of the commission of inquiry instituted on the late outbreak.....	14	18	10	
From the Trustees of the West York Roads.....	340	0	0	
Militia Commissions.....	157	0	0	
Exemption Monies.....	68	10	0	
Fines.....	49	16	8	
From the Magistrates for Ale and Beer Licenses.....	8	0	0	
Land Fees under all regulations.....	864	11	6	
Proportion of the Import Duties from Lower Canada.....	36342	0	8	
	£	59115	0 10	

5. How are the Receipts appropriated ?

Ans. The moneys appertaining to the Provincial Funds are appropriated under the authority of different acts of the Legislature—and those belonging to the Crown, under orders of the Treasury or Colonial Department, or by His Excellency the Lieutenant Governor in Council. In all cases they are paid out under warrants of the Lieutenant Governor. The Lieutenant Governor's allowance in lieu of Fees,—the per centage to the Agents in Lower Canada,—and the Agency for the receipt and payment of the Canada Company Fund, are exceptions from this rule. These warrants issue in duplicate. They are acquitted by the party, by signing in the margin of each warrant, and giving three additional receipts.

Appropriation of the  
Receipts.

The preparing these vouchers for the Public Accounts form a heavy portion of the duties of the office ; the body of each warrant being copied at length eleven times every half year.

6. What are the checks whereby the accuracy of the money transactions in the Receiver General's Office are tested ?

Ans. The general check whereby the accuracy of the money transactions in the Receiver General's Office are tested, is, the Balance Sheet of all different Public Funds compared periodically with the Balance produced by the day or Cash Books, which are kept in Dr. and Cr.—similar to an account current, and also the Statements and Returns made by the different sub-accountants to the Inspector General, of moneys transmitted to or paid into the hands of the Receiver General within each period—and the Receiver General's numerical return, or account of Land Fees and Debentures.

Accuracy of the  
money transactions  
of the office, how  
tested.



The Returns of Militia Commissions, Fines, and Exemptions paid in, are made by the several Colonels of Militia Regiments to the Adjutant General of Militia.

The moneys received from Trustees and Commissioners under the denomination of Tolls and Interest accruing from different Public Works, Ferry Rents, &c. &c. may be checked by the respective accounts.

7. Can you suggest any method whereby those checks may be rendered more effectual?

*Ans.* Under the present system, in which the business of the Department is conducted, I am not aware that more effective checks could be adopted generally; but in the event of its being distributed amongst the Clerks, it is possible that a more concise method might be introduced. In this case, I respectfully beg leave to refer to the Receiver General.

8. What were the balances on hand on 31st October under each head of service?

Balance of Public  
Moneys on hand on  
the 31st October last.

*Ans.* The balance of all public moneys on hand on 31st ult., was £19,564 currency; but until the receipts between the 1st July last and that date, are distributed by the Inspector General, the balance of each respective fund cannot be correctly ascertained.

9. Where are those balances kept, that is, whether in the personal custody of some officer of the Department, or placed in some Bank as an official deposit, or, as an ordinary one, blended in a common account with private funds, or kept in some place of supposed security?

Balance of Public  
Moneys, where de-  
posited.  
Partly in the Chartered  
Banks of this City,  
(Toronto)

*Ans.* I can only reply to this query, in respect to the balances of public moneys at present under my charge, they are deposited in the Bank of Upper Canada, or in the Commercial Bank M. D., in this city: to the ordinary account of the Honorable John Henry Dunn.

Partly at Montreal.

The portion of Import duties due to this Province from Lower Canada, from Revenues collected at the Port of Quebec, are in the first instance received by the Receiver General's Agent there, for which service he is allowed one half per cent. commission, by Provincial Act 1st, Wm. 4th, ch. 5, and are withdrawn as required by the Receiver General's draft on Montreal, which usually bear a premium, and of which this Province receives the benefit, the same being credited in the public accounts.

10. What outstanding accounts are due to the Crown, or to any public trust or institution?

The Public Works in  
general, indebted for  
Interest on Loans,  
&c.

*Ans.* The Public Works, with but few exceptions, are more or less indebted to Government for interest on loans and moneys advanced towards the same under different acts of the Provincial Legislature.

Interest on Govern-  
ment Debentures re-  
gularly discharged.

**NOTE.**—The Interest accruing on Government Debentures in this Province is regularly discharged at the Receiver General's office with the party presenting the same for payment, they signing Pay Lists therefor in duplicate.

11. What are the names of the Accountants who may be in default, and what are the amount and cause of such default? are the arrears in such cases in course of liquidation or collection? Have proper means been taken to prevent, as far as possible, the recurrence of similar irregularities by means of strict checks, and by a close adherence to established regulations?

*Ans.* The Sub-accountant's returns being made to the Inspector Gene-

ral, this office is not in possession of the necessary information to answer satisfactorily this interrogatory, but a statement of such arrears due to Government as it is capable of affording, shall be furnished with all despatch.

Reasons why this question cannot be properly answered.

12. What is the system generally, upon which the Receiver General's Office is conducted, more especially with respect to the distribution of business among the Clerks of the department ?

*Ans.* The duties of the Receiver General's Department are, to receive all public monies, and to account for the same under the respective heads of service comprised in the several different funds : to make all public payments therefrom duly authorised and under the Lieut. Governor's warrants, and to account for the same : to negotiate the sale of all public debentures and exchanges directed by acts of the Provincial Legislature ; and generally, to manage all money transactions of the Province appertaining to the Departments.

Duties of the Receiver General's Department—how arranged and by whom discharged.

The public accounts are made up periodically, as stated in reply No. 3.

The Funds consist as follows, viz :—

Fund B. Currency, Provincial Revenue,	} These Funds are under the control of the Provincial Legislature.	Designation of the several funds.
“ I. “ School Lands,		
“ L. “ Law Society,		
“ W. “ War Losses ; of		
which each Instalment forms a separate account.		
This an extra service.		

Fund D. Sterling, Canada Company's Fund.

“ E. Currency, Clergy of the Established Church.

“ F. Currency, Crown Lands.

“ K. Sterling, with its auxiliary account C, of Land fees. This fund is commonly denominated “Kings Rights,” or Casual and Territorial Revenue.

For each of the above funds an annual Account Book, and also a half-yearly Account Book is kept. The following Account Books are also kept :

Books of account kept, and for what purposes.

2 Day Books, Journals or Cash Books, in which are noted the general and daily receipts and payments in Dr. and Cr. similar to an Account Current. One of these books is kept by the Receiver General himself,

1 General Ledger.

2 Letter Books, one for correspondence with the money houses in England, and one for correspondence in Upper Canada generally.

2 Registry of Debentures as issued under the different acts of the Legislature, and each head of service entered distinctly.

2 Numerical Registry of Debentures, payable in England, and payable in Upper Canada.

Land Fees under different regulations.

Bills of Exchange.

Ferry and Mill Rents.

War Loss Account.

Do. Check Account.

Do. Debenture Book of Registry.

Do. Pay List in duplicate for each instalment separately.

Pay Lists of Militia claims.

Pay Lists of Clergy of the Established Church of England ; these are paid by negotiable drafts drawn on the Receiver General.

Pay List of Presbyterian Clergy. United Presbyterian Synod of Upper Canada, in duplicate.



Pay Lists of Interest on Government Debentures. The payment of these together with the endorsement of interest on each Debenture as presented, as directed by the acts of the Provincial Legislature, forms a heavy portion of the duties of the office. They are also kept in duplicate. Of these there are upwards of 900.

Numerical Lists of Warrants.

Book of Public Works.

Interest Account Books of Ditto.

Crown Lands sold by Colonel Talbot.

Official Return and Statement Book.

Book of observations on the Receiver General's public accounts, made by the Commissioners of the Board of Audit in London on their examination at Somerset House, and the Receiver General's replies thereto.

The Receiver General's Department is comprised of:—

Persons composing  
the Department.

Receiver General.

1st. or Chief Clerk.

2nd. Clerk.

3rd. Clerk, occasionally assisted by

4th. or Copying Clerk.

Their several duties.

The Clerks duties at present are as follows:—

1st. Clerk in absence of the Receiver General has that officer's duty to perform, and the general superintendence of the office: receives and pays all public moneys, negotiation of Debentures and Exchanges, Debenture Registry, Public Works with their interest accounts, Day Book, Ledger, Correspondence and Receipts, Militia Payments, Church of England Drafts, Presbyterian Ministers, Auxiliary Books & Land Fees, Returns and Statements, and attends to the Accounts generally.

2nd Clerk. Provincial Fund and Accounts, Warrants, Receipts, Assists in public receipts and payments, Numerical Registry of Debentures, Warrant Lists, Lists of payments to Public Works, and assists generally in getting up the Public Accounts.

3rd. Clerk.—Crown Funds and Accounts, Warrants and Receipts, the different Pay Lists, & assists generally in making up the Public Accounts.

General observations  
on the duties of the  
office.

In considering the nature and extent of the general duties of this Department, it will be remembered that much time is consumed in the examination of powers and vouchers presented by Agents and others establishing their claims upon the Government. These powers and also all letters on public business, when received, are endorsed and filed. All acts relating to grants of moneys and other matters connected with this office, are continually under investigation, and make a further inroad upon time. And here I would take the liberty of suggesting the importance and necessity of copies of all money acts being supplied to this office, as soon after they become Laws as practicable—reference to the originals in the Secretary's Office being an obstacle to that despatch in business which seems at all times desirable.

13. What is the mode adopted in the management of the public debt?

Public Debts,—man-  
agement of—

Ans. No public debt is contracted except under the authority of an act of the Legislature, and the issue of Debentures under the orders of the Lieut. Governor: in all cases of issue or redemption they are duly advertized in the Government Gazette, agreeably to the acts, &c.

14. Can you suggest any mode whereby the issue and redemption of Debentures may be conducted on a more correct, convenient, and satisfactory system than the one now followed?

*Ans.* I think, with submission, the present mode of issue and redemption of Government Debentures, is not susceptible of any essential improvement.

No. 1. Upon what authority or information is your statement of the securities given by the Receiver General, founded?

*Ans.* From the Report of the Receiver General himself, made some time since to the Legislature or the Lieutenant Governor.

3. From your answer to this query, the committee infer that moneys are received in the office of the Receiver General from persons tendering payment of the same, without any accompanying document to establish the accuracy of the amount of such payment, and that in point of fact, it is not considered any part of the duty of the Receiver General to inquire into the particulars of such payments. Are the committee correct in drawing this inference?

*Ans.* Certainty, in respect to those from Collectors and Inspectors. Those for Land Fees are regulated by Orders in Council under different regulations made in respect thereto from time to time. In other respects the particular head of service is stated by the payee.

Further observations  
in answer to ques-  
tion 3.

No. 4. A. Might not all the other public moneys, such for instance, as instalments on Crown Lands, Clergy Reserves, Rents of Clergy Reserves, Payment for Timber sold from Crown Lands, be paid at once into the Receiver General, without paying through the Commissioner of Crown Lands or other public offices at Toronto, without creating any confusion in the system of conducting public business, thereby making the Receiver General the only officer at the seat of Government through whose hands the public moneys pass?

Whether public mo-  
neys might be paid  
into the Receiver Ge-  
neral, in the first in-  
stance, with advan-  
tage to the public ser-  
vice.

*Ans.* I think a system adopted on this as a general principle, would be found beneficial to the public service, if introduced and established by counter check,—but it would greatly increase the duties of public service in the Receiver General's Office.

No. 4. B. Among the items of revenue enumerated in your answers, there is a credit of £201 14s. 10d. for premium on Bills of Exchange on Montreal. Is there any method by which the accuracy of such credits can be checked, or do they depend entirely on the honor of the Receiver General?

Amount of premium  
on Bills of Exchange  
on Montreal how as-  
certained.

*Ans.* None. The certificate of the Bank or party to whom such bill is sold, I apprehend, would be satisfactory in this case.

No. 4. C. Is there an interest account kept between the Receiver General and his Agent in Lower Canada, on account of the public moneys received by such Agent?

No interest account  
kept with Agent in  
Lower Canada.

*Ans.* Not that I am aware of, I believe not.

No. 8. A. You say the balance in hand on 31st October, was £19,564—where is that balance?

Balance on hand 31st  
Oct. last, where de-  
posited.

*Ans.* In the hands of the Receiver General's Agent in Montreal, and in deposit in the Bank of Upper Canada, viz:—

£16,342 with the Agent, and  
£ 3,222 in the Bank.

No. 8. B. Had Mr. Dunn drawn no bills against the revenue, payable to his Agent at Montreal, previous to his departure?

*Ans.* Not that I know of.



No. 8. C. Who is the Agent of the Receiver General in Montreal?

Probable agent of Receiver General in Montreal.

Ans. In the absence of the Receiver General, I draw upon Messrs. Forsyth, Richardson, & Co. I therefore conclude that they are the Agents of the Receiver General.

No. 8. D. Did Mr. Dunn leave any Bonds or Promisory Notes, or other funds to be collected, and when collected to be held by you as a part of the public funds to pay any balance which might be due the Government?

Ans. Yes, and they were applied accordingly.

No. 8. E. To what amount?

Begs that this question may be withdrawn.

Ans. The total amount placed in my hands to carry on public service was £16,980, the particulars of which I consider strictly confidential, and so I stated to the Hon. Mr. Macaulay, when exhibiting my books. I therefore respectfully request this interrogatory may be withdrawn, or suspended till Mr. Dunn arrives, who is expected every hour—and I could not answer it without violating such confidence.

Whether public and private funds are blended in banks by Receiver General.

No. 9. A. You say that the balances of public moneys are deposited in the Bank of Upper Canada, or in the Commercial Bank, to the ordinary account of Mr. Dunn.—Are the Committee to understand from this answer, that the public and private transactions of the Receiver General with the Banks are blended together, and that checks by him for the public service, and for his private use, are drawn on one fund common for both purposes?

Ans. I understand that Mr. Dunn has but one account there.

Average daily payments to Receiver General.

No. 12. A. What is the daily average number of payments made to you?

Ans. About three.

Daily payments made by Receiver General.

No. 12. B. What is the daily average payments which you make?

Ans. About ten.

What check exists.

No. 12. C. What check exists upon you in accounting for Receipts of Land Fees, moneys paid by the Land Departments of Districts, premium on Exchange, &c.

Land fees checked by account C.

Ans. The Land Fees are checked by the Receiver General's numerical account C. it is the auxilliary account always accompanying account K. I know of no checks in respect to the Land Board, the premium on exchange, &c. may be checked by Bank certificates—answers to these two questions will be found in the former part of my examination.

No checks in respect to Land Board.

I. In your last account rendered to the Committee, in which you make a balance due by Mr. Dunn to the Government, of the sum of £1,496 0 4½, you charge as having paid, the sum of £45,305 17 1½, what does this last sum consist of?

Sum of £45,305 17 1½ how disposed of.

Ans. Warrants .....	£40,304	11	9¼
Militia Pensions.....	1,166	4	8¼
Interest on Debentures.....	2,862	19	5¼
War Losses.....	972	1	1¼
	£45,305	17	1½

Whether account is kept with agent in Montreal.

2. Is there any account kept in the Receiver General's office with the Agent in Lower Canada, who is appointed to receive the proportion of Duties due Upper Canada?

*Ans.* On receiving advice from the Agent of his having received the proportion of Import Duties due to this Province, the full amount is at once credited to the Public and the moneys are drawn for afterwards.

3. Is any account opened in any of the books of the Receiver General's office, debiting the Agent with the sums so received by him, and giving him credit for the amount of Drafts,—so that by inspection of the books, the balances due and the place of its deposit would appear?

*Ans.* There is no account in the office of this description that I am aware of. It is I believe with the Receiver General.

4. Can you inform the Committee where the balance of £41496 0 4½, Where is the balance. due this Province, now is, or any part thereof?

*Ans.* The whole of the balances due to the Public are in the hands of the Receiver General, with the exception of the monies stated in my memorandum of Balance on 30th June and 31st October 1839. In hands of Rec'r General with certain exceptions.

5. Can you, as Chief Clerk in the office, either from personal knowledge or from your books, give information as to where the balance of £41496 0 4½ is deposited?

*Ans.* This remains entirely with the Receiver General; I have no book stating the fact.

Mr. Turquand produced the Cash Book kept by him during Mr. Dunn's absence, which upon examination the Committee found had been correctly described by Mr. Turquand in his answers to the 3rd, 6th, and 12th Queries of the Committee. The Committee also found on examining the Cash Book kept by the 1st Clerk in the Receiver General's office, that two Bonds of a Commercial house in this city amounting nearly to £1500, and a Government Debenture for £2000, were entered as part of the funds handed over to the 1st Clerk to make payments on the Public account during the temporary absence of the Receiver General. Cash Book produced.

Mr. Turquand also furnished a correct statement of the Balances of the various Funds on 30th June last, shewing a sum total in the hands of the Receiver General at that period of £27516 9 9¼. Provincial Currency. Amount of Balances produced.

Mr. Turquand produced a statement entitled "addenda to the statement of public Balances on hand the 30th June 1839, as furnished to the Committee of Investigation," shewing the total amount of Balances on hand in the Receiver General's office on the 31st Oct. 1839, to be £41496 0 4½.

Mr. Turquand again also produced his Day Book, Journal, or Cash Book, to give further information respecting the sum of £16980, left in his hands to meet the exigencies of the Public service, and it appeared that a portion of that sum amounting to £5000, consisted of Debentures, instead of £2000, as formerly understood by the Committee, and instead of £16980, available Funds left with him, the sum appeared to be only £12558 8 11¼. Day Book produced.

*Ques.* What was the balance at the credit of Mr. Dunn with the Bank of Upper Canada on the 31st October last, and the amount of cash in the till at the same date?

*Ans.* The amount of Mr. Dunn's credit in the Bank of Upper Canada on the 31st October last, was £4,299 6s. 1d. currency,—and the amount of cash in his till £367 19s. 11¼d. currency,—and £10,583 6s. 8d. in Debentures on, of, and purchased by, the School Funds. Receiver General's credits on 31st October at Bank of Upper Canada, Cash in Till, Debentures on hand.

*Ques.* Give the number of Debentures, of which the £5,000 left by Mr. Dunn with you was composed? No. of Debentures for £5000.



Ans. No. 22. Burlington Bay Canal,.....	£1000
“ 23. do. do.....	1000
“ 99. Kettle Creek Harbor,.....	3000
	£5000

What is the character of Fund F?

Ques. In your account current, you credit Fund F, with £530 5s. 4½d.—will you state what the character of the fund is, and whether it ought not to be carried to the credit of the Casual and Territorial Revenue Fund?

This question referred to the Inspector General.

Ans. Sales of lands credited to the Crown by the Indians on the Credit and Mohawk River, “Tyendinaga.” The Honorable the Inspector General can furnish some explanation of these moneys. The account is kept separate by order of Sir Peregrine Maitland, dated 19th December 1820.

State of Receiver General's balances on the 30th June 1839.

State of the Receiver General's Balances on the 30th June, 1839.

Fund.		IN ADVANCE.		ON HAND.	
		Sterling	Currency	Sterling	Currency
B	Provincial...	.....	.....	.....	11459 9 3¼
D	Canada Com.	.....	.....	92259 10 5½	
E	Clergy.....	.....	1559 10 7½		
F	Crown Land.	.....	.....		530 5 4¾
I	School.....	.....	.....		1133 12 1¼
K	Crown Cas. & Ter. Rev'e.	79557 0 6¼ <sup>5</sup> / <sub>10</sub>			
L	Law Society.	.....	.....		218 11 10
W 32½	War Losses.	.....	387 15 11½ <sup>2</sup> / <sub>3</sub>		
WW 31¾	Do.....	.....	.....		2008 0 0½
		79557 0 6¼ <sup>5</sup> / <sub>10</sub>	1946 7 6¼ <sup>2</sup> / <sub>3</sub>	92259 10 5½	15349 18 8¼ <sup>5</sup> / <sub>9</sub>
		8839 13 4½ <sup>8</sup> / <sub>10</sub>	88396 13 11 <sup>3</sup> / <sub>10</sub>	10251 1 1¼ <sup>7</sup> / <sub>9</sub>	102510 11 7¼ <sup>1</sup> / <sub>9</sub>
			90344 0 6¼	Total,..£	117860 10 3¾ <sup>5</sup> / <sub>9</sub>
				Advances,..	9 344 0 6¼
Total on hand, 30th June 1839, in Provincial Currency, £					27516 9 9½ <sup>1</sup> / <sub>9</sub>

E. E.

(Signed) B. TURQUAND,

R. G. O. 16th Nov. 1839. Senior Clerk.

*Explanatory Remarks.*—In consequence of a communication from Messrs. Glynn, Halifax & Co. requiring remittance, the sum of £8365 10 7 Sterling, was paid to those gentlemen, not yet charged in the Public Accounts, waiting for their own account against the Government of this country, which will shew the receipt. The charge will then be made accordingly, together with the premium at the current rate of Exchange at that date.

The whole amount of the warrant £12,000 to purchase Debentures on account of the School monies, is charged in the Public Accounts, and £10,-583 6 8 has been invested. The Debentures lay with the Receiver General until the whole sum of the Debentures called in be redeemed, and will then be placed in the hands of the Bursar of King's College by direction of the Lieutenant Governor.

B. T.

Addenda to the Statement of public Balances on hand the 30th June 1839, as furnished to the Committee of Investigation.

	£	s.	d.	
Balance on hand 30th June 1839, at night, as per Statement rendered..	27516	9	9½	
Total amount received from 1st July to 31st October 1839, inclusive....	59285	7	8½	Addenda to the state- ment of balances on hand 30th June 1839.
	£	86801	17	6
Total amount paid up to 31st October 1839.....		45805	17	1½
Total amount of balance on hand.....	£	41496	0	4½

Errors excepted,

Receiver General's Office,  
Toronto, Nov. 20th, 1839.

(Signed) B. TURQUAND,  
Senior Clerk

Subject to the charge of the £8365 10 7 Sterling, paid Messrs. Glynn, Halifax & Co. together with the premium on Exchange as before stated, and the warrants that have issued of previous date to the 31st October, not yet presented for payment, amounting to £291 7 1 Currency, and £1000 to the Receiver General under the act.

B. T.

#### Examination of G. S. Boulton, Esq.

No. 1. In what particulars do you conceive the Public Accounts sent to the House of Assembly to be deficient?

Ans. I am not particularly acquainted with the duty of the Receiver General, but supposed that the accounts and estimates sent down to the House of Assembly were prepared by the Inspector General. I consider they have been defective heretofore in not setting before the Legislature the sum which, according to various acts of Parliament, might be required from the Receiver General, which no funds remained in his hands to liquidate. I recollect a grant for £16,000 was made for the improvement of the navigation of the Inland Waters of the *District of Newcastle*, to be paid out of any moneys in the Receiver General's hands, or which might come into his hands for the uses of the Province. Very great difficulty has been experienced, by the Commissioners appointed to superintend this work, in obtaining money on account thereof; and they were informed some months since, that no more could be obtained. That grant, I believe, was not included in the estimate of last year or the year before, and the Legislature were not called upon to provide that sum if they could have done so.

Examination of G. S.  
Boulton, Esq., M.P.P.

COPY,  
No. 14.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2.  
11th November, 1839.

SIR,

I am directed by the Committee No. 2, to transmit to you the following queries, in order that you may be prepared with the information required, when next called upon to attend the committee, to state the particulars of the sum of £16,930 left with you to be applied to Government disbursements, under the following heads:—

Letter from Commit-  
tee requiring an an-  
swer to certain que-  
ries.

Cash in Till.  
Bonds and Promissory Notes.  
Receipts on account of Salaries.

\*T



Deposit in the Bank of Upper Canada.  
Deposit in the Commercial Bank.  
At your credit in Montreal.  
Deposits elsewhere.

I am, &c.

(Signed) T. W. BIRCHALL,  
*Secretary.*

B. Turquand, Esq.  
Receiver General's Office.

RECEIVER GENERAL'S OFFICE,  
Toronto, 11th Nov. 1839.

SIR,

Answer of Mr. Turquand to the same.

I have shewn your letter of this date to the Receiver General, and am instructed by him to say, that he considers the matter to which it relates as strictly private between himself and me.

I merely undertook that business as Mr. Dunn's private agent, with his directions, that all monies coming into my hands should be applied on his account, and to produce the balance due to the public whenever required, which was, and is ready accordingly.

I have, &c.

(Signed) B. TURQUAND.

T. W. Birchall, Esq. *Secretary, &c. &c.*

COPY,  
No. 18.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2.  
12th November, 1839.

SIR,

Letter from Committee requiring the production of a certain book in Receiver General's Office.

The Committee No. 2, of the Investigation Commission, are desirous of seeing one of the Books in your office, will you therefore have the goodness to instruct your chief clerk, Mr. Turquand, to produce before the Committee, the "Day Book, Journal, or Cash Book," which is kept by himself, (alluded to in his reply to the 12th query, transmitted to him respecting your office,) and to explain the entries therein.

I have, &c.

(Signed,) WM. ALLAN,  
*Chairman.*

The Hon'ble John Henry Dunn, &c. &c.

RECEIVER GENERAL'S OFFICE,  
Toronto, Nov. 12th, 1839.

SIR,

Mr. Dunn's answer thereto.

I have the honor to acknowledge the receipt of your letter of this days' date, requesting to be furnished with a certain book kept by Mr. Turquand during my absence. In reply, I have to state for the information of the committee, that this book is more for my private use than for the public; that the public books of the office contain all my public transactions,

and which books I am ready to submit to any investigation you may please to direct.

I have, &c.

(Signed) JOHN H. DUNN,  
*Receiver General,*

The Hon. Wm. Allan,  
Chairman of the Investigation,  
Committee No. 2, Committee Room.

COPY.  
No. 21.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
12th November 1839.

SIR,

The Committee appointed to investigate into the conduct of the Receiver General's Office, are unwilling to believe that you intend to refuse the production of any book kept in your office containing public matters.—They therefore reiterate their requisition for the production of the Journal, Ledger, or Cash-Book kept by your Senior Clerk during your absence, the production of which they deem essential to the prosecution of their inquiry.

Committee again require the book before mentioned.

I have, &c.

(Signed) WM. ALLAN,  
*Chairman.*

The Hon. John H. Dunn,  
Receiver General.

*P. S.* The Committee request that a positive answer may be returned to this communication, before 12 o'clock to-morrow, the usual hour of the meeting of the committee.

W. A.

RECEIVER GENERAL'S OFFICE,  
Toronto, 13th November, 1839.

SIR,

I have the honor to acknowledge the receipt of your letter of yesterday's date, and to state for your information, that I am ready to hand over to you or your order without delay, all the public accounts and documents in my office from the commencement of my assuming the duty of Receiver General in 1820, to this present time, and will feel great pleasure to explain and offer every information in my power connected with those accounts, in order that the balance of public money in my hands may be ascertained; and when the same is so ascertained, I am quite willing and shall be happy that some more safe place of deposit be directed by the Government,—relying on the justice of Government to relieve and give up all my bonds and securities, which have been given by me in virtue of a Resolution of the House of Assembly, originating with Mr. Wm. Lyon Mackenzie, about the year 1830—reserving the securities named in the Royal Letters Patent which have just issued to me from Her most Gracious Majesty. Should the Public Balances, however, be deposited with the Commissariat of this place, I have no objection whatever that my own Bonds should remain in full force. With respect to the book of memorandums to which you have reference, I consider it to be quite for my private use and satisfaction. It is similar to others in the possession of Mr. Turquand, kept by him on three or four former occasions in my absence on the Public Service. Mr. Turquand acted for me as my public and private agent. I was the Accountant, and alone responsible for the public money passing through his hands; and as I had no security whatever from Mr. Turquand, or any of the gentlemen employed in

Receiver General again declines producing the book, but offers to give up all the other public documents in his office, on certain conditions.



my office, my arrangements were made for affording every accommodation, and the payment of the balances whenever called for, with as much security as I could, under the circumstances of the case, for myself. I arrived here from England, on the morning of the 11th, and am very much engaged in settling the transactions of the office whilst absent.

I have, &c.

(Signed) JOHN H. DUNN,  
The Hon. Wm. Allan, *Chairman*, &c. *R. G.*

COPY,  
No. 28.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
18th November, 1839.

SIR,

Account current with  
the Receiver Gene-  
ral's Agent in Mon-  
treal, required.

The Committee No. 2 of the Investigation Commission, are desirous of seeing your last accounts current with the agents in Montreal, who are appointed by you for receiving the proportion of Revenue from Lower Canada.

Will you therefore have the goodness to transmit the same to the Committee.

I have, &c.

(Signed) WM. ALLAN,  
The Hon. John H. Dunn,  
*Receiver General*, &c. &c. *Chairman.*

RECEIVER GENERAL'S OFFICE.  
Toronto, 19th Nov. 1839.

SIR,

Receiver General de-  
clines transmitting  
the same.

In reply to your note, I have the honor to state, that I have no accounts with Forsyth, Richardson & Co. except such as relate to my personal transactions with them, and these I decline transmitting to the Committee.

I have, &c.

(Signed) JOHN H. DUNN,  
The Hon. Wm. Allan, *Chairman*, &c. *R. G.*

COPY.  
No. 36.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
21st November, 1839.

SIR,

Where is the balance  
of £41,496 0s. 4½d?

It appears by examination of the accounts produced by the senior clerk in your office, that a balance of £41,496 0 4½ was due by you to the Government on the 31st October last, and it also appears, by his answer to a question put by the Committee, that he is not aware where this balance is deposited.

The Committee now request that you will inform them, without delay, where the said balance is, whether it is in your personal custody, in any or what Bank, or in what other place of supposed security?

I have, &c.

(Signed) WM. ALLAN,  
The Hon. John H. Dunn,  
*Receiver General*, &c. &c. *Chairman.*

RECEIVER GENERAL'S OFFICE,  
Toronto, 22nd Nov. 1839.

SIR,

In reply to your communication of yesterday's date, stating that a balance remained in my hands of £41,496 0 4½ on the 31st October last, and requesting to know where it is. In reply, I have the honor to state that £8365 10 7 St'g was paid to Messrs Glynn, Halifax & Co. to enable them to pay Dividends on Debentures equal with Exchange to about £10,560 C'y.

Receiver General's  
statement in answer  
to the foregoing.

£10 580 odds paid to redemption of Debentures,

£12, 558 8 11 left in Mr. Turquand's hands. The balance, Mr. Turquand had in my absence authority to draw, countersigned by my son, on Messrs. Forsyth, Richardson & Co. where it is deposited, and subject to my order. I have no means of proving this, than by either writing to those gentlemen, to know the fact for the committee's satisfaction, or by bringing to this city the specie, (in which case, the risk and expense cannot fall upon me) or to draw for the amount in favor of any of the Banks, or in favor of any individual His Excellency may please to direct by warrant.

I have, &c.

(Signed) JOHN H. DUNN,  
R. G.

The Hon. Wm. Allan,  
Chairman, &c. &c.

COPY.

No. 37.

INVESTIGATION COMMISSION.

COMMITTEE No. 2.

23rd November, 1839.

SIR,

Upon examination of your letter of 22nd, the committee regret to find that it is not an answer to the communication which was addressed to you on 21st inst., requesting you would state the place or places in which was deposited the balance of £41,496 0s. 4½d. due by you to the Government on 31st October last.

Receiver General  
having misunder-  
stood the question,  
further explanation is  
requested.

To this inquiry you have replied, by mentioning certain payments for which you had been allowed credit before the above mentioned balance was struck. It thus appears that you have misapprehended the object of the question proposed to you.

I have now to request that you will transmit to the committee as soon as your convenience may permit, a full explanatory answer.

I have, &c.

(Signed) WM. ALLAN,  
Chairman.

The Hon. John H. Dunn,  
&c. &c.

RECEIVER GENERAL'S OFFICE,  
Toronto, 23rd November, 1839.

SIR,

In reply to your letter of this date, I regret exceedingly that I should have misapprehended your letter of the 21st inst. I was very much indisposed and confined to my bed and unable to attend to business of any kind. I have not been able to investigate the accounts since my return from England; but presuming that the Senior Clerk is correct in his statement of the balance on the 31st October, viz: £41,496 0 4½ currency, exclusive

Receiver General in  
explanation.



of the invested School money of £1416 13 4 it is accounted for in the following manner.

About £10,560 paid Glynn, Halifax & Co.

£4666 Mr. Turquand states to have had in his hands.

Balance £26,270.

The balance is in the hands of Messrs. Forsyth & Richardson, at my risk, and ready to be drawn for.

I have, &c.

(Signed) JOHN H. DUNN,  
*Receiver General.*

The Hon. Wm. Allan,  
*Chairman, &c. &c.*

COPY.

No. 39.

INVESTIGATION COMMISSION.

COMMITTEE No. 2.

25th November, 1839,

SIR,

In your letter of this day, you state that about £10,560 has been paid to Messrs. Glynn, Halifax, & Co. Will you inform the committee when this amount was paid, no evidence of such payment appearing in your official books.

In what manner and through whom was the payment made to Glynn, Halifax & Co.

2. Have you any letter acknowledging—account current, or receipt shewing the payment?

3. Was it transmitted by a Bill on England from this country, or how was it paid?

4. If it was paid in England, by whom was it paid for you—and was it paid out of funds belonging to the Province raised by Debenture there?

I have, &c.

(Signed) Wm. ALLAN,  
*Chairman.*

The Hon. John H. Dunn,  
&c. &c. &c.

RECEIVER GENERAL'S OFFICE,  
Toronto, 25th November, 1839.

SIR,

Receiver  
answer.

General's

In reply to your communication I have the honor to state to you for the information of the Committee, that the money alluded to was paid about February last, to Messrs. Glynn, Halifax & Co., and that I am waiting for their account current as an acknowledgment of the fact, to obtain His Excellency's Warrant, and when the day on which the payment is credited to Upper Canada shall be ascertained, it was my intention to procure a certificate of the lowest current rate of Exchange. This money does not appear in the accounts at present in any shape or way whatever. I declare this to you, and am prepared to make oath to the whole matter.

I have, &c.

(Signed) JOHN H. DUNN,  
*Receiver General.*

The Hon. Wm. Allan,  
*Chairman, &c. &c.*

COPY.

No. 40.

INVESTIGATION COMMISSION.

COMMITTEE, No. 2,

26th November, 1839.

SIR,

Your letter of 25th instant, in reply to the communication of the same date, addressed to you by desire of the Committee has been laid before that body, who regret to find that the following queries are not therein answered. A direct answer requested to certain queries before addressed to the Receiver General.

3. Was it transmitted by a Bill on England from this country, or how was it paid?

4. If it was paid in England, by whom was it paid for you—and was it paid out of funds belonging to the Province, raised by Debentures there?

The Committee request a direct answer to each of these queries, which they await in order to close their present proceedings as regards your office.

I have, &amp;c.

(Signed)

Wm. ALLAN,

Chairman.

The Hon. John H. Dunn,

&amp;c. &amp;c. &amp;c.

RECEIVER GENERAL'S OFFICE.

Toronto, 26th November, 1839.

SIR,

I have the honour to acknowledge your letter of this day's date, in reference to the sum of money which was remitted to Messrs. Glynn, Halifax & Co., at their earnest wish, to enable them to pay Dividends on Upper Canada Debentures due in January 1839. I beg to state that the sum was remitted from New York in November 1838, and that it was not the proceeds of any Debentures sold or belonging to the Public. Receiver General in answer.

I have, &amp;c.

(Signed)

JOHN H. DUNN,

Receiver General.

The Hon. Wm. Allan,

Chairman, &amp;c.

COPY.

No. 42.

INVESTIGATION COMMISSION.

COMMITTEE No. 2.

27th November, 1839.

SIR,

In reply to the queries transmittted to you yesterday, you state, that the monies paid to Glynn, Halifax & Co., were remitted from New York in Nov. 1838. Q. By whom was the money remitted?

Will you now be pleased to state for the information of the Committee, (as previously requested) by whom the money was remitted and at what rate of Exchange?

I have, &amp;c.

(Signed)

Wm. ALLAN,

Chairman.

The Hon. John H. Dunn,

&amp;c. &amp;c. &amp;c.



RECEIVER GENERAL'S OFFICE.  
Toronto, 28th November, 1839.

SIR,

Receiver General's  
answer.

I have the honour to acknowledge the receipt of your letter of yesterday's date, and in reply, I beg to inclose two Exchanges, making £8365 10 7 sterling, Premium &c. at 10 per cent. I made enquiry at the Bank here, and found the rate of Exchange about 13 or 14 per cent, and not drawing. The Exchange on New York was I think about 4 per cent.—These particulars may be had from the Banks. The Committee may call to mind, that it was about Nov. 1838, that there was a considerable agitation in the Provinces from a threatened invasion from the United States, and I did not like to delay sending all the means I could, to sustain our credit in London. I think I informed the Hon. Mr. Sullivan of the transaction at the time.

I have, &c.

(Signed) JOHN H. DUNN,  
Receiver General.

The Hon. Wm. Allan,  
Chairman, &c.

COPY,  
No. 44.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
28th November 1839.

SIR,

Is that sum placed to  
the credit of the Pro-  
vince?

In reference to your communication of this day's date, enclosing two exchanges making £8355 10 7 Sterling, the committee desire to be informed whether or not you have in your possession any letters of advice addressed to yourself or any other party by Messrs. Glynn, Halifax & Co. stating that the above sum was placed by them to the credit of this Province, and if you have, will you be pleased to transmit the same for the inspection of the committee.

The two bills of exchange are enclosed herewith.

I have, &c.

(Signed) WM. ALLAN,  
Chairman.

The Hon. John Henry Dunn,  
&c. &c. &c.

RECEIVER GENERAL'S OFFICE,  
Toronto, 29th November 1839.

SIR,

That sum has been  
placed to the credit  
of the Province.

In reply to your letter of yesterday's date, I beg leave to state, that I have no letter or account which acknowledges the receipt of £8365 10 7. This money however, has been received, and it has been placed to the credit of the Government of Upper Canada. So I was personally informed by Messrs. Glynn, Halifax & Co. whilst in London in July last. I am under no pecuniary obligation whatever to those gentlemen, or they to me. I have no private account with them. I entertain for those gentlemen a very high respect and esteem, for their exertion and expression of willingness for the prosperity of the Province, and which I hope may long exist.

I have, &c.

(Signed) JOHN H. DUNN,  
Receiver General.

The Hon. Wm. Allan,  
&c. &c. &c.

Copy.  
No. 47.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
2nd December, 1839.

Sir,

The Committe appointed to investigate the Receiver General's and other offices, are desirous of ascertaining, under what authority you charge agency for the receipt and payment of the Canada Company Fund.

Under what authority is Agency charged in the Canada Company Fund?

Will you have the goodness to furnish the committee with this information.

I have, &c.

The Hon.  
John H. Dunn, &c. &c. &c.

(Signed) Wm. ALLAN,  
Chairman.

RECEIVER GENERAL'S OFFICE.  
Toronto, 3rd Dec. 1839.

Sir,

I have the honor to acknowledge the receipt of your letter of yesterday's date, and beg leave to enclose a copy of a return made to me by command of the Right Honorable the Lords Commissioners of His Majesty's (George 4th,) Treasury, dated 31st August 1827.

By authority of the Lords Commissioners of the Treasury.

I have, &c.

(Signed) JOHN H. DUNN,  
R. G.

The Hon. Wm. Allan, Chairman, &c.

UPPER CANADA.

Estimate of the charges of defraying the Civil Establishment of Upper Canada, from the 1st day of January to the 31st day of December 1826.

£8590 5 0		
Salary to the Lieutenant Governor.....	2000	0 0
“ Chief Justice .....	1100	0 0
“ Attorney General.....	300	0 0
“ Solicitor General.....	100	0 0
“ 2 Judges of the Court of the King's Bench, at £750 per annum, each .....	1500	0 0
“ Clerk of the Crown and Pleas.....	100	0 0
“ 2 Sheriffs at £100 per annum each .....	200	0 0
“ Secretary and Registrar.....	300	0 0
“ Clerk of the Council .....	100	0 0
“ Receiver General of Revenues.....	200	0 0
“ 5 Executive Councillors at £100 per annum each.....	500	0 0
“ Surveyor General of Lands.....	300	0 0
“ 3 Schoolmasters of the Roman Catholic Church,.....	300	0 0
“ Arch Deacon, of York .....	300	0 0
“ Arch Deacon of Kingston .....	300	0 0
Allowance to the widow of the late Colonel Campbell, Governor of the Bermudas, in reward of his firm and judicious conduct, and able services at the Myamis, and in consideration of her straightened circumstances .....	250	0 0
Allowance to the late Surveyor General of Lands, in consequence of his long services, and of his infirm state of health. ....	200	0 0
Allowance to the daughters of the late Major General Shaw, recommended by the Lieutenant Governor, for some provision on account of the services of their late father in different public situations.....	100	0 0
Agent.....	200	0 0
£ 8550 0 0		
Account of Fees for receipt and audit.....	40	0 0
£ 8590 0 0		

A true Copy,  
Receiver General's Office,  
York, U. C. 3rd Dec. 1839.

(Signed) JOHN H. DUNN,  
R. G.



COPY,  
No. 29.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
18th November, 1839.

SIR,

Report of Committee  
No. 2 submitted to  
the Receiver General  
for remarks thereon.

The Committee No. 2, of the Investigation Commission beg leave to transmit you a copy of a Report, which has been drawn up by the person they appointed as their accountant, which they request you would be so good as to make any remarks upon that may occur to you, and cause the same to be returned with the report, with as little delay as possible.

I have, &c.

(Signed) Wm. ALLAN,  
Chairman.

The Hon. John H. Dunn,  
&c. &c. &c.

### RECEIVER GENERAL'S OFFICE.

Present business of  
this Department.

The business of this department is to receive from the sub Collectors and others all public moneys, whether appertaining to the Provincial Revenue, or to the Crown, and to make such payments as may be directed, by warrants signed by the Lieutenant Governor and in accordance with the existing laws and regulations.

Mode of conducting  
it, capable of im-  
provement.

The conduct of the office in so far as relates to matters of account, appears to have been uniform and regular, according to the system heretofore in use, but it appears to me that the organization is susceptible of considerable improvement which shall be treated of under distinct heads.

*Receipts.*—Moneys are usually received by the Receiver General himself, when present, and in his absence by the first clerk, who, in all cases, accounts to him for the sums which may have come into his hands.

In what particulars.

The Receiver General takes into his custody and enters into what is called the private cash book, the moneys paid or remitted to him delivering the particulars to the first clerk, who immediately places the several amounts to the proper accounts in the Ledger without entry in any intermediate book. This course is at variance with all well arraigned methods of book-keeping; the entry of the subject matter in a day book, either in detail or in a form admitting extension into detail, in the journal (where both day book and journal are kept) being the first and most essential step, and one almost universally taken as the introduction of transactions into books of account. From the day book or Journal the amount is posted, in concise form, into the ledger, whence there is a reference to the folio of the primary book for the detail. Thus, bulk in the ledger, which it is desirable should be as condensed as possible, is avoided, and an essential and effective check upon its accuracy is established. On the occurrence of error in the accounts in this office (and errors will occur in book keeping even with the most careful) the detection is often dependent on the private cash book of the Receiver General which, in his absence, is not accessible. The method of book keeping in practice in Banking houses in England is well adapted to the business of the Receiver General's department. Its recommendations are simplicity—a perfect test of accuracy—and a capability of embracing accounts of any number and amount. The primary books are two cash day books, in ordinary debtor and creditor form, for alternate days, that the entries in one may be posted into the ledger while the other is in use. These serve as Journals, and in them all transactions relating to account are entered. Each day is commenced by bringing forward the ascertained balance of cash at the close of the preceding one. Receipts are entered on the debit side, to the credit of parties and to the increase of the cash. While on the other hand payments are charged on the opposite side, to the debit of those by whose

New system recom-  
mended.

order or for whose account they were made, and in reduction of the cash. At the close of the business of the day, the balance of the day book is tried, and if the cash in hand be found to agree with it in amount all is right. The balance is struck and ready to be carried forward in the book next day. From these books the entries are posted into the Ledger, under the respective heads of account to which they apply, and at the end of every half year, the balance of each account is ascertained and brought into a balance sheet, having debtor and creditor sides, and the balance of cash being also introduced, the columns of the balance sheet will correspond in amount, if the postings and additions be correct. If they do not correspond it is proof that error exists, and, in that case, search is made until it is detected, and the test made complete.

This is not exactly double entry, but the principle is preserved, and where money, or the representative of money, only enter into account, it is preferable to the established system of double entry, in use by merchants, from the greater simplicity of the detail.

*Books*.—The books in the office are necessarily very numerous, from the great mass of business which is transacted, and the details which are required for making up the public accounts, and for the audit office in England. As auxiliaries, the books in general are well conceived, and well adapted to their several purposes; but they are still mere auxiliaries, and though the particulars contained in them are very proper to be set forth and shewn, they do not supply that general and comprehensive record of all matters of account, which it is the peculiar province of the journal and ledger to exhibit, and these two very essential books are wanting. There is indeed a ledger, but it is defective in form, and its value and usefulness are much diminished by the absence of its coadjutor, the journal.

Books.

Those in use in Receiver General's office not sufficient.

*Checks*.—The accuracy of the yearly and half-yearly accounts of the Receiver General, is tested by their accordance with the aggregate balance of the accounts in the Ledger, added to the balance of the private Cash Book. There is also a check upon the general receipts in the returns made to the Inspector General, by the Collectors of Customs and the Inspectors of Districts, and this check is capable of being further extended, to the sums received by Magistrates for Ale and Beer Licenses; Fees on Militia Commissions; Fines, &c. &c. But if the system of Book-keeping before mentioned were adopted, a half-yearly balance sheet (the most perfect test known) would not only prove the correctness of the books, but bring into view the balance of each separate head of account.

Checks.

*Clerks*.—Upon the qualifications of Clerks, their diligence and application, and the judicious distribution of business among them, the order, good regulation and general efficiency of a Government office chiefly depend. Under the present system, in this office too great a portion of the business rests upon the first clerk. He keeps the ledger, principally conducts the correspondence, and fills up and registers all debentures, and pays the interest upon them; examines into the correctness of all warrants presented for payment, prepares and takes acquittances for the amount, assists in making out the yearly and half-yearly accounts, and exercises a general supervision, over the whole affairs of the department.

Clerks.

Duties too onerous on the chief clerk.

It is considered that the duties of Cashier, (which would embrace all that relates to debentures and warrants) the correspondence and the superintendence of the business of the office, would give full occupation to this gentleman.

It strikes me most forcibly, that a Book keeper is required in this department, whose exclusive attention should be directed to the care of the Journal & Ledger,—the Books of the different Funds, (which are in fact so

A book keeper recommended.



many account current Books, containing statements of accounts drawn from the Ledger) the preparing and making out yearly and half yearly accounts, and such others as may be at any time wanted. It is an important office, and should be filled by an experienced, steady, and well qualified person.—The charge of the other auxiliary books might be committed to the Junior Clerks, whose services in general the First Clerk should be empowered to direct and control, under the authority of the head of the Department.

With the preceding remarks, the observations on the internal management of the Receiver General's office are concluded; there are however, some other points connected with the Department which it is thought proper to mention.

Observations on some other matters connected with the Department.

Debentures.

In the investigation of the affairs of the office, the accounts of Debentures issued and Exchange sold, have come under notice, and both of them bespeak great regularity and correctness. In respect to the interest on Debentures it is however, deserving of remark that its not becoming due and payable, at certain fixed periods, is attended with inconvenience and considerable increase of trouble. The interest up on each Debenture, commences on the day it bears date, and being issued when ever applied for and the Interest stipulated to be paid half yearly, the payments spread over almost every month in the year. By a classification of the Debentures, according to their dates, this inconvenience is capable of remedy, without infringement upon the rights of holders. The Receiver General has only to give notice that the Interest on Debentures payable in Upper Canada, will, in future, be paid at his office on the first day of April, and the first day of October in each year. Those Debentures dated in the month of October, November, December, January, February and March, on the 1st day of April; and those dated in the months of April, May, June, July, August and September, on the first day of October. On the next ensuing day of payment, after notice of the new regulation, there will be an anticipation of the payment of the Interest, for the broken periods, short of six months; but ever afterwards the half year's interest on all Debentures, would fall due, and become payable at the fixed periods.

The business in the Receiver General's Office, very extensive.

Duties appertaining to other Departments performed by it.

The extent of business is very great in the Receiver General's office, and as regards the Land Fees, I would submit, the duties are discharged by it, which belong to another Department. Land Fees are Payments made by parties who, having Locations Tickets, are in a situation to claim a Patent. The Fees vary, according to the regulations existing, at the date of the Location Tickets, the number of acres, &c. &c., and although the office may be in possession of the different regulations, and a table of Fees, it takes considerable time to make the examination necessary to ascertain the amount to which each Location Ticket is liable. As the whole matter has relation to the land granting Department, to which the Receiver General acts as Treasurer only, the receipt of the money alone I would submit, falls within his province, and the Surveyor General of Land's office, where the Holder of a Location Ticket must adduce proof of the performance of Settlement Duties, and ultimately apply for his Patent, is the one where the amount of the Fees payable by him should be ascertained. An endorsement of the sum payable on the back of the Location Ticket would be an authority to the Receiver General to receive it, and the Ticket when exchanged for the Patent would be an additional check upon the Receiver General's office.

The number of warrants on the Receiver General might be greatly reduced, and a great saving of time and trouble to that & other Departments thereby effected.

Again it appears to me, that the warrants on the Receiver General, for the payment of moneys, might be much reduced in number, without prejudice to the public service, and to the great saving of the time and trouble of His Excellency, the Lieutenant Governor, and the office of the Inspector General. Let a pay list setting forth the salaries and contingencies of each department be prepared, at the expiration of every quarter, or half year, and transmitted to the Inspector General: who, after ascertaining its cor-

rectness, will direct one warrant for the sum total of each pay list to be filled up. The warrants, with the pay lists attached, after having been submitted for the Lieutenant Governor's signature, should be lodged with the Receiver General, who would take the acquittance of the several parties, for the payments in the usual manner. By the adoption of this plan, one warrant in the place of nine, as at present, would make the payments in the Executive Council office; and carried through the various departments of the Government, an unnecessary multiplication of warrants would be avoided. It should be constantly borne in mind, that the payments included in a single warrant, must be authorised by one and the same enactment.

Should be authorised by one and same enactment.

In framing this report, I have endeavoured to render it commensurate with the importance of the objects to which it relates; and if, ultimately, it shall be found, neither so comprehensive, nor so perfect as may be desired, I trust that its deficiencies will be attributed to the very limited time, which could, under the circumstances, be dedicated to so extensive an inquiry, and not to a want of diligence or zeal, on the part of the Committee's

Most obedient humble servant,

(Signed) T. C. PATRICK,

Committee No. 2 of the Commission  
for investigating the business of  
the Public Departments.

Toronto, the 14th Nov. 1839.

#### RECEIVER GENERAL'S OFFICE.

Toronto, 22nd November, 1839.

SIR,

The only remark I have to offer on the subject of the inclosed paper, now returned is, that a vast deal of business has been done, and is now doing in the office, involving great responsibility and difficulty. That I experienced no inconvenience from the present system of keeping accounts—that I have never had any complaints from any persons paying money, or receiving money in my office,—that all receipts and payments of every kind whatsoever, are duly rendered to the Inspector General, and also to the Secretary of the Board of audit in London; and these accounts are approved of and established,—that in all my transactions with the various Sub-accountants for the last 20 years, no dispute or difference has arisen in our mutual accounts, and the Public is, duly *credited* with every shilling that has come into my hands. This is susceptible of being proved by the Inspector General—by the number of Location Tickets, upon which Fees have been paid, upon Militia Commissions by the Adjutant General, and by the publication of the annual accounts, in which those who are concerned, may have the power to investigate. With regard to the Fines, and Ale and Beer licenses, collected by Magistrates and others, they are accounted for when received and returned to the Inspector General, but there appears to be no check upon this system. The Receiver General will feel very happy to give his support to any better system that can be devised by the committee, whereby the duties of the office may be simplified and reduced.

Remarks by the Receiver General on the foregoing report.

No inconvenience is experienced from the present system pursued in the office, and no complaints have ever been made against it.

Receiver General would give his support to any better system that can be devised.

With regard to the Clerks in my office, I beg to say, they have each various and laborious services to perform, particularly the senior Clerk. I consider that no Public Department can be conducted upon more economical principles.

The Clerks have very laborious duties to perform.

With regard to the Debentures, the interest is paid every six months respectively, and complying with the various laws under which they have been issued, and the various holders receive their interest on presentation of

The management of the Debentures not susceptible of much improvement.



their Debentures, on which the same is endorsed. As regards this, it is admitted to be a very troublesome duty, but the method, I conceive, would not be simplified by any alteration.

I have, &c.

(Signed)

JOHN H. DUNN,  
Receiver General.

INSPECTOR GENERAL'S OFFICE,  
Toronto, 21st November, 1839.

SIR,

Letter from Inspector General giving an account of Mr Dunn's security.

In reply to your note of this date, I have the honor to state for the information of the Committee of Investigation, No. 2, that the amount of the securities held by me from the Receiver General of the Province in behalf thereof are as follows :

MR. DUNN'S PERSONAL BONDS.

1st. His Bond dated 28th October, 1820, for all public moneys .....	£	10,000	0	0
2nd. His Bond of 7th September, 1824, for duly receiving and paying over all public moneys under the authority of the Legislature, which are subject to appropriation by the Legislature.....		10,000	0	0
	Cy.....£	20,000	0	0

The present Sureties are as follows :

Sureties.

1st. Samuel Street's Bond dated 22nd August, 1824.....	5,000	0	0
2nd. Thomas Markland's Bond dated 16th April, 1838....£	10,000	0	0

This Bond appears to have been accepted by a minute in Council, dated 5th April, 1838, in the stead of one given on 13th July, 1829, by the late Honorable John Richardson for a similar sum.

There are besides in my possossion the Bonds of the late Honorable Thomas Clarke for £5,000, dated 4th January, 1832, and for £5,000, dated 30th December, 1834 ; the latter seems to have been intended as a substitute for Mr. Street's Bond, but according to Mr. Dunn's letter to Lieut. Colonel Rowan, dated 31st May, 1835, Mr. Street seems not to have persisted in his desire to withdraw the security which he had given.

According to my understanding of the case, the Government of this Province hold the Receiver General's personal security for £20,000, and the Bonds of two other gentlemen together for the sum of £15,000.

I have, &c.

(Signed)

JOHN MACAULAY,  
Inspector General.

The Hon. Wm. Allan,  
Chairman,  
Committee of Investigation, No. 2.

To His Excellency SIR GEORGE ARTHUR, Knight Commander of  
the Royal Hanoverian Guelphic Order, Lieutenant Governor of  
the Province of Upper Canada, Major General Commanding  
Her Majesty's Forces therein, &c. &c. &c.

Report of Committee  
No. 2 to the Lieuten-  
ant Governor.

MAY IT PLEASE YOUR EXCELLENCY,

The Committee appointed to investigate the Receiver General's and other offices beg leave respectfully to report to your Excellency, That in the course of their investigation they proposed certain questions to Mr. Turquand the senior Clerk in the office of the Receiver General, in the absence of Mr. Dunn the Principal: and from Mr. Turquand's answers to the said questions, the committee learned that among the Books kept in the Receiver General's Office, were two Day Books, Journals, or Cash Books, one of which was kept by Mr. Dunn and the other by Mr. Turquand. Subsequently and after the return of Mr. Dunn, the committee addressed a letter to Mr. Turquand, requesting him to state the particulars of the sum of £16,980 left with him to be applied to Government Disbursements, under the following heads:

Cash in Till,  
Bonds and Promissory Notes.  
Receipts on account of Salaries.  
Deposit in the Bank of Upper Canada.  
Deposit in the Commercial Bank at his credit in Montreal.  
Deposited elsewhere.

Which information he declined furnishing under the instruction, as he alledged, of the Receiver General, and as the committee were made aware that the Cash Book kept by Mr. Turquand, would probably furnish the required information, they addressed through their Chairman the following letter to Mr. Dunn:

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
12th November, 1839.

SIR,

The Committee No. 2. of the Investigation Commission, are desirous of seeing one of the books used in your office: will you therefore have the goodness to instruct your chief Clerk, Mr. Turquand, to produce before the committee, the "Day Book, Journal, or Cash Book" which is kept by himself, (alluded to in his reply to the 12th query transmitted to him respecting your office,) and to explain the entries therein.

I have, &c.

(Signed) Wm. ALLAN,  
Chairman.

The Hon. John Henry Dunn,  
&c. &c. &c.

to which he returned the following answer:

RECEIVER GENERAL'S OFFICE,  
Toronto, 22nd Nov. 1839.

SIR,

I have the honor to acknowledge the receipt of your Letter of this day's date requesting to be furnished with a certain Book kept by Mr. Turquand in my absence. In reply I have to state for the information of the Committee that this Book is more for my private use than for the public, that the public Books of the office contain all my public transactions, and which Books I am ready to submit to any investigation you may please to direct.

I have, &c.

(Signed) JOHN H. DUNN,  
Receiver General.

The Hon. Wm. Allan,  
Chairmn, &c. &c.



And though the Committee inferred from the foregoing answer a refusal on the part of Mr. Dunn to produce the book required ; they, nevertheless, apprehensive that Mr. Dunn might not desire to be understood as distinctly refusing to produce the same, addressed a second letter to Mr. Dunn of which the following is a copy.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
12th November 1839.

SIR,

The request of the  
Committee for a cer-  
tain book repeated.

The Committee appointed to investigate into the conduct of the Receiver General's office are unwilling to believe that you intend to refuse the production of any Book, kept in your office containing public matters, they therefore reiterate their requisition for the production of the Journal, Ledger, or Cash Book, kept by your Senior Clerk during your absence, the production of which they deem essential to the prosecution of their inquiry.

I have, &c.

(Signed) Wm. ALLAN,  
Chairman.

The Hon. John Henry Dunn,  
&c. &c. &c.

and to which he returned an answer as follows :—

RECEIVER GENERAL'S OFFICE,  
Toronto, 13th November 1839.

SIR,

Receiver  
answer.

General's

I have the honour to acknowledge the receipt of your letter of yesterday's date, and to state for your information, that I am ready to hand over to you or your order without delay, all the Public accounts and Documents in my office from the commencement of my assuming the duty of Receiver General in 1820, to this present time, and will feel great pleasure to explain and offer every information in my power connected with these accounts, in order that the balance of Public money in my hands may be ascertained, and when the same is so ascertained, I am quite willing and shall be happy that some more safe place of deposit be directed by the Government, relying on the justice of Government to relieve and give up all my Bonds and securities which have been given by me in virtue of a resolution of the House of Assembly originating with Mr. William Lyon Mckenzie about the year 1830, reserving the securities named in the Royal Letters Patent, which have just issued to me from Her Majesty ; should the Public balances however be deposited with the Commissariat of this place, I have no objections whatever that my own Bonds should remain in full force.

With respect to the book of memorandums to which you have reference, I consider it to be quite for my private use and satisfaction ; it is similar to others in possession of Mr. Turquand, kept by him on three or four former occasions, in my absence on the public service. Mr. Turquand acted for me as my public and private agent. I was the accountant, and alone responsible for the public money passing through his hands, and as I had no security whatever from Mr. Turquand or any of the gentlemen employed in my office, my arrangements were made for affording every accommodation, and the payment of the balances whenever called for, with as much security as I could, under the circumstances of the case, for myself.

I arrived here from England on the morning of the 11th, and am very much engaged in settling the transactions of the office while absent.

I have, &c.

(Signed) JOHN H. DUNN,  
R. G.

The Hon. Wm. Allan,  
&c. &c. &c.

Since the receipt of Mr. Dunn's last answer, though containing no distinct refusal, the committee can no longer doubt his intention of withholding from them the book in question.

They therefore humbly submit to your Excellency, that it will be impossible to conduct their investigation with advantage to the public, or satisfaction to themselves, unless they can have access to any book or books they may require, in which any transaction is entered connected with the public service, of the Departments into which this committee are called on to enquire.

All which is respectfully submitted.

(Signed) Wm. ALLAN,  
Chairman,  
Committee No. 2.

COMMITTEE ROOM, No. 2,  
14th November, 1839.

To His Excellency SIR GEORGE ARTHUR, Knight, Commander of the Royal Hanoverian Guelphic Order, Lieutenant Governor of the Province of Upper Canada, Major General Commanding Her Majesty's Forces therein, &c. &c. &c.

Report of Committee No. 2 to the Lieutenant Governor.

MAY IT PLEASE YOUR EXCELLENCY,

The Committee appointed to investigate the Receiver General's and other offices, beg leave respectfully to report to your Excellency.

The Committee have ascertained that a balance of £39,516 9 9½ was due by Mr. Dunn, as Receiver General, to the Government on the 30th day of June last.

That out of this sum, £16,980 has been stated by Mr. Turquand to have been transferred to him by Mr. Dunn, to meet the exigencies of the public service.

The Committee were desirous of ascertaining where the balance amounting to £22,536 9 9½ was deposited—whether it remained in the personal custody of Mr. Dunn, or whether that amount was in the hands of the Agent appointed to receive the proportion of duties belonging to Upper Canada; and therefore addressed a letter to Mr. Dunn as follows:

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
18th November, 1839.

SIR,

The Committee No. 2, of the Investigation Commission are desirous of seeing your last account current with the Agents in Montreal, who are appointed by you for receiving the proportion of revenue from Lower Canada.

Request for account current with Receiver General's agents in Montreal.

Will you therefore have the goodness to transmit the same to the committee.

I have, &c.

(Signed) Wm. ALLAN,  
Chairman,  
The Hon. John H. Dunn,  
Receiver General, &c. &c. &c.

to which they received the following answer:

\*X



RECEIVER GENERAL'S OFFICE,  
Toronto, 19th November, 1839.

SIR,

This declined.

No separate account  
with Forsyth, Rich-  
ardson & Co.

In reply to your note, I have the honor to state that I have no accounts with Forsyth, Richardson & Co. except such as relate to my personal transactions with them, and these I decline transmitting to the Committee.

I have, &c.

(Signed) JOHN H. DUNN,  
R. G.

The Hon. Wm. Allan, *Chairman, &c.*

Necessity of Receiver General's complying with the request of the committee.

The Committee being aware that by an Act of this Province, the agent appointed to receive the duties in Lower Canada, is recognized, and an allowance of  $\frac{1}{2}$  per cent. is made to him upon all moneys he shall receive as such agent, could not for a moment doubt the propriety of requiring Mr. Dunn to produce his account current.

Unless Mr. Dunn complies with the request of the committee, they feel that it will be impossible to carry out that part of your Excellency's instructions which requires them to ascertain the balance in the hands of the Receiver General, under every head of service and its place of custody.

All which is respectfully submitted.

(Signed) WM. ALLAN,  
*Chairman.*

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
19th November, 1839.

Report to His Excellency the Governor General.

To His Excellency The RIGHT. HON. CHARLES POULETT THOMSON,  
*Captain General and Governor-in-Chief of the Province of Upper Canada. &c. &c. &c.*

MAY IT PLEASE YOUR EXCELLENCY,

The Committee appointed to investigate the Receiver General's and other officers,—beg leave respectfully to report to Your Excellency,—

Balance due on 31st October last.

That after a minute and careful investigation, they have with some difficulty ascertained that the balance due to the Province by the Receiver General on the 31st October last, was £41,496 0 4 $\frac{1}{2}$ , since which time the Chief Clerk of the Department has informed the Committee that the receipt and expenditure have about balanced.

How balance disposed.

Of the amount above mentioned, the sum of £4,299 6 1, was lodged in the Bank of Upper Canada at the credit of the Hon. John Henry Dunn, subject to the drafts of the 1st Clerk, then in charge of the department, and of £367 19 11 $\frac{1}{2}$  remaining in the office Till, leaving in the possession of the Receiver General, £36,828 14 4.

Committee could not ascertain where the balance in hand was deposited.

Committee address Receiver General to know where is the balance;

The Committee in pursuance of their instructions, have made every inquiry to learn where the above balance is now deposited; whether it is in the personal custody of Mr. Dunn, in some bank, or in some other place of supposed security; but the chief clerk of the department could not either from personal knowledge, or by any reference to the books in the office, afford the required information. They in consequence, addressed a letter to Mr. Dunn, requesting him to state where the balance due by him is kept, and have received the following answer.

## RECEIVER GENERAL'S OFFICE.

Toronto, 22nd November, 1839.

SIR,

In reply to your communication of yesterday's date, stating that a balance remained in my hands of £41,496 0 4½ on the 31st October last, and requesting to know where it is. In reply, I have the honor to state, Receiver General's answer thereto. that £8,365 10 7 sterling was paid to Messrs. Glynn, Halifax & Co. to enable them to pay dividends on debentures, equal with Exchange to about £10,560 Currency,  
 £10,580 odd, paid to redemption of Debentures,  
 £12,558 8 11 left in Mr. Turquand's hands.

The balance Mr. Turquand had, in my absence, authority to draw, countersigned by my son, on Messrs. Forsyth, Richardson & Co. where it is deposited, and subject to my order.

I have no means of proving this than by either writing to those gentlemen to know the fact for the committee's satisfaction, or by bringing to this city the specie, (in which case the risk and expense cannot fall upon me) or to draw for the amount in favor of any of the Banks, or in favor of any individual His Excellency may please to direct by warrant.

I have, &amp;c.

(Signed) JOHN H. DUNN,

The Hon. Wm. Allan,  
 Chairman, &c. &c.

upon which the following letter was addressed to the Receiver General.

## INVESTIGATION COMMISSION.

COMMITTEE No. 2,

23rd November, 1839.

SIR,

Upon examination of your letter of 23rd, the Committee regret to find that it is not an answer to the communication which was addressed to you on the 21st inst, requesting you would state the place or places in which was deposited the balance of £41,496 0 4½ due by you to the Government on 31st October last. Question misapprehended by Receiver General, and a full explanatory answer demanded.

To this inquiry, you have replied by mentioning certain payments for which you had been allowed credit before the above mentioned balance was struck. It thus appears that you have misapprehended the object of the question proposed to you.

I have now to request that you will transmit to this committee, as soon as your convenience may permit, a full explanatory answer.

I have, &amp;c.

(Signed) WM. ALLAN,  
 Chairman.

The Hon. John H. Dunn,  
 &c. ,&c. &c.

and the following answer has been received :

RECEIVER GENERAL'S OFFICE,  
 Toronto, 23rd November 1839.

SIR,

In reply to your letter of this date, I regret exceedingly that I should have misapprehended your letter of 21st instant. I was very much indisposed, and confined to my bed and unable to attend to business of any Answer given by the Receiver General in explanation.



kind. I have not been able to investigate the accounts since my return from England, but presuming that the senior clerk is correct in his statement of the balance on the 31st October, viz ; £41,496 0 4½ C'y. exclusive of the uninvested school money of £1,416 13 4, it is accounted for in the following manner.

about £10,560 paid to Glynn, Halifax & Co.  
£4,666 Mr. Turquand stated to have had in his hands.

The balance is in the hands of Messrs. Forsyth & Richardson, at my risk, and ready to be drawn for.

I have, &c.

The Hon. Wm. Allan,  
&c. &c. &c.

(Signed) JOHN H. DUNN,  
R. G.

No evidence of the  
payment to Messrs.  
Glynn & Co.

The Committee can find no evidence of the payment of £8,365 10 7 sterling to Messrs. Glynn, Halifax & Co., mentioned in the foregoing reply, and have in the meantime addressed to Mr. Dunn the following queries, to which no answer has yet been received.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2.  
25th November, 1839.

SIR,

Final letter addressed  
to Receiver General,  
to which no answer  
has been received.

In your letter of this day you state that about £10,560 has been paid to Messrs. Glynn, Halifax and Company ; will you inform the committee when this amount was paid ; no evidence of such payment appearing in your Official Books.

2nd. Have you any letter acknowledging account current or receipt stating the payment?

3rd. Was it transmitted by a bill on England from this country ? or how was it paid ?

4th. If it were paid in England by whom was it paid for you ?—and was it paid out of funds belonging to the Province raised by Debentures there ?

I have, &c.

(Signed) Wm. ALLAN,  
Chairman.

The Hon. John H. Dunn,  
&c. &c. &c.

Conclusion of Report

Under these circumstances the Commissioners feel it their duty without loss of time to report the facts for the information of your Excellency.

All which is respectfully submitted.

(Signed) Wm. ALLAN,  
Chairman.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
25th November, 1839.

*To His Excellency The RIGHT HON. CHARLES POULETT THOMSON,  
Captain General and Governor-in-Chief of the Province of  
Upper Canada, &c. &c. &c.*

MAY IT PLEASE YOUR EXCELLENCY,

The Committee appointed to investigate the Receiver General's and other offices, beg leave respectfully to report to your Excellency. Report of Committee respecting the Receiver General.

That since their report to your Excellency on the 25th day of November instant, they have received a communication from Mr. Dunn, purporting to be an answer to the last questions submitted to him by the committee, and referred to in their report, which is as follows :

RECEIVER GENERAL'S OFFICE.  
Toronto, 25th Nov. 1839.

SIR,

In reply to your communication, I have the honor to state to you for the information of the committee, that the money alluded to was paid about February last to Messrs. Glynn, Halifax & Co., and that I am waiting for their account current as an acknowledgement of the fact, to obtain His Excellency's Warrant, and when the day on which the payment is credited shall be ascertained, it was my intention to procure a certificate of the lowest current rate of exchange. This money does not appear in the accounts at present in any shape or way whatever. I declare this to you and am prepared to make oath to the whole matter. Communication from Receiver General alluded to above.

I have, &c.

(Signed) JOHN H. DUNN,  
R. G.

The Hon. Wm. Allan,  
&c. &c. &c.

The committee conceiving that the above letter was not such an answer as should have been returned, addressed through their Chairman the following letter to Mr. Dunn :

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
26th November, 1839.

SIR,

Your letter of the 25th instant, in reply to the communication of the same date, addressed to you by desire of the committee, has been laid before that body, who regret to find that the following queries are not therein answered. Request for a direct answer to certain queries.

3rd. Was it transmitted by a Bill on England, from this country, or how was it paid ?

4th. If it were paid in England, by whom was it paid for you ? and was it paid out of funds belonging to the Province raised by debentures there ?

The Committee request a direct answer to each of these inquiries, which they await in order to close their present proceedings as regards your office.

I have, &c.

(Signed) Wm. ALLAN,  
Chairman.

The Hon. John Henry Dunn,  
&c. &c. &c.

To this last letter the Committee received the following answer :

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RECEIVER GENERAL'S OFFICE.  
Toronto, 26th November, 1839.

SIR,

Receiver General's  
answer.

I have the honor to acknowledge your Letter of this day's date in reference to the sum of money which was remitted to Messrs. Glynn, Halifax, & Co. at their earnest wish, to enable them to pay dividends in Upper Canada Debentures, due in January 1839. I beg to state that the sum was remitted from New York in November 1838, and that it was not the proceeds of any Debentures sold or belonging to the public.

I have, &c.

(Signed) JOHN H. DUNN,  
R. G.

The Hon. Wm. Allan,  
&c. &c. &c.

The Committee deemed it of importance that Mr. Dunn should inform them by whom the amount of £8,365 10 7 sterling, was paid, inasmuch as no entry of the payment has ever been made in any of the official books in the Receiver General's Office; no letter received acknowledging the receipt of the sum by Glynn, Halifax, & Co.; nor has any account current been rendered in which such payment is credited. They therefore addressed another letter to Mr. Dunn, as follows:

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
27th November 1839.

SIR,

Question repeated—  
By whom was the  
money paid to Glynn,  
Halifax & Co.

In reply to the queries transmitted to you yesterday, you state that the moneys paid to Glynn, Halifax, & Co. were remitted from New York in November 1838.

Will you now be pleased to state for the information of the Committee (as previously requested) by whom the money was remitted, and at what rate of Exchange?

I have, &c.

(Signed) Wm. ALLAN,  
Chairman.

The Hon. John Henry Dunn,  
&c. &c. &c.

To which Mr. Dunn replied as follows:—omitting to furnish the name of the individual by whom the amount was transmitted from New York.

RECEIVER GENERAL'S OFFICE,  
Toronto, 28th Nov. 1839.

SIR,

Mr. Dunn's answer,  
omitting the name of  
the party transmitting  
the same.

I have the honour to acknowledge the receipt of your letter of yesterday's date, and in reply, I beg to inclose two exchanges making £8,365 10 7 sterling, Premium &c. at 10 per cent. I made inquiry at the bank here, and found the rate of exchange about 13 or 14 per cent. and not drawing. The exchange on New York, was I think, about 4 per cent.—These particulars may be had from the banks. The Committee may call to mind, that it was about November 1838, that there was considerable agitation in this Province from a threatened invasion from the United States, and I did not like to delay sending all the means I could, to sustain our credit in London. I think I informed the Hon'ble Mr. Sullivan of the transaction at the time.

I have, &c.

(Signed) JOHN H. DUNN,  
R. G.

The Hon. Wm. Allan,  
&c. &c. &c.

The Committee feel it to be their duty to call the attention of your Excellency to the period mentioned by Mr. Dunn, viz. November 1838, when he asserts the said sum was transmitted to Messrs. Glynn, Halifax & Co. about three months anterior to the time at which Mr. Dunn's accounts were laid before the Provincial Legislature, and Mr. Dunn having since rendered an account to the Government, which has been audited, without making any charge against the Province of the amount for which he now claims credit.

The Committee have further to state, that Mr. Dunn has laid before them, two Bills of Exchange, amounting to the sum for which he claims credit, drawn by the Bank of the United States on their agent in London, and made payable to one of its officers and endorsed by him to Messrs. Glynn, Halifax & Co. These bills respectfully bear date in November and December, 1838, and do not exhibit upon them any evidence to shew that the transaction was on account of this Province.

Receiver General's  
account of the trans-  
action with Glynn &  
Co. not satisfactory.

On the contrary the Receiver General, as will appear by the following letter from him, has never been apprised of the payment of the said bills at maturity by Glynn, Halifax & Co., as he ought to have been in the ordinary course of business.

RECEIVER GENERAL'S OFFICE,  
Toronto, 29th November 1839.

SIR,

In reply to your letter of yesterday's date, I beg leave to say, that I have no letter or account which acknowledges the receipt of the £8,365 10 7. This money however has been received, and it was placed to the credit of the Government of Upper Canada—so I was personally informed by Messrs. Glynn, Halifax & Co. whilst in London in July last. I am under no pecuniary obligation whatever to those gentlemen, or they to me. I have no private account with them. I entertain for these gentlemen a very high respect, and esteem them for their exertion and expression of willingness for the prosperity of this Province, and which I hope may long exist.

I have, &c.

(Signed) JOHN H. DUNN,  
R. G.

The Hon. Wm. Allan,  
&c. &c. &c.

All which is respectfully submitted.

(Signed) WM. ALLAN,  
Chairman.

INVESTIGATION COMMISSION,  
COMMITTEE No. 2,  
29th November, 1839.



APPENDIX TO REPORT OF COMMITTEE

No. 1.

*Answer to Question No. 1.*

Nature of business transacted.

The nature and extent of the duties of the Inspector General may be collected from the following statement of the heads under which they may be classed.

Statement of duties in the Inspector General's Office.

*It is his duty*—1st.—To see that all accounts, or claims against the Government, are fully supported by vouchers and authorities, and that all public moneys issued are duly applied to the purpose for which they were intended, and regularly and truly accounted for.

2nd.—To see that the revenues of every kind are regularly and in due form brought to account, and to call upon the officers respectively concerned, for all necessary documents and explanations.

3rd.—To be careful that no deductions or diminutions in the receipt of the revenue, and no expenses take place which are not established by law, or by the authority of the Lords Commissioners of the Treasury, or by order of the Lieutenant Governor.

4th.—To examine, enter and countersign all warrants for the issue or expenditure of public money, previously to their receiving the Lieutenant Governor's signature.

5th.—To report upon the petitions of persons applying for privileges in respect of grants of land as U. E. Loyalists, or their children, or as military claimants, or as settlers under certain instructions from the Secretary of State.

6th.—To prepare and report statements of the receipts and expenditures of the public revenue, and submit estimates relative to the public service, when required for the use and information of the Executive Government or of the Legislature.

7th.—To provide for the maintenance of the Light Houses, and pay their-keepers.

8th.—To report as occasion may require, upon all matters relating to the Revenue which may be brought under the notice of the Lieut. Governor, by appeal against the proceedings of Revenue Officers, or in any other manner. The superintendence of the collection of duties of customs, and of duties on licenses of various descriptions, devolves on this office, and is embraced in the foregoing statement. As the province has advanced in population and wealth, its increasing income and expenditure has, in a corresponding degree, added to the weight and responsibility of the duties to be performed by this department.

*Answer to Question 2.*

I do not think that any portion of the business now transacted at this Office, should devolve upon any other except in the particular hereinafter mentioned.

U. E. Claims

The duties assigned to me under the fifth head specified in my answer to the first query might, in my opinion be brought to a close by means of a commission appointed in each district to inquire into and report definitely on all U. E. claims not yet produced. As a generation has passed away since the proclamation was issued, promising a truly Royal bounty in lands, to the gallant assertors of the integrity of the Empire, and to their children, the

time seems to have arrived when the proceedings under that proclamation may appropriately be wound up, and as scarcely a magistrate who had personal knowledge of the heads of the privileged families, now survives, the forms under which claims were originally, with great propriety, directed to be investigated and recognized, have become inefficient and unsuitable. It is therefore with a view of guarding against fraudulent practices, for which great facilities now exist, that I would suggest the institution of local Boards, Local Boards. to inquire fully on the spot where the parties live, into the merits of claims yet to be preferred.

After a certain period publicly notified, these Boards should refuse to entertain claims, which should thenceforth be considered as forever barred.

With respect to the duty of superintending the Light Houses upon the Light Houses. coasts, I do not suppose it can be advantageously transferred to any other existing department. It is probably most convenient that the general duty of superintending and contracting for the supplies, necessary to maintain the lights, should rest with this office, which is specially connected with the trade and Revenue of the Province; but it does not seem fit that the Inspector General should continue, in the manner hitherto pursued, to receive and disburse public moneys in providing supplies of Oil and other necessaries, and in paying the Keepers' stipends. Examining and reporting upon all the returns of all public accountants, the Inspector General should not, according to my impressions, be himself an accountant for moneys disbursed in any general service. Hence it seems to me that my duty should be limited under this head; to a superintendence of the conduct of the keepers of Lighthouses, and to the making of contracts, and providing of the oil and other supplies annually required, while all payments to contractors and Keepers should be Charge necessary in this part of duty. made by some other officer, upon the production of my reference or certificate.

Probably the duty of making these payments, and thus becoming a public accountant for this service, may with most propriety be transferred to the Receiver General. I am not aware that this alteration would positively demand the sanction of a special enactment. It may be that the Executive government already possesses, under existing laws, the power of effecting the proposed change.

In the event of the passing of any further acts for the construction of Light-houses on the coasts of the Province, it would probably be useful to grant to this office sum control over the fitting up of the Lanterns, and the quality and description of their Lamps, reflectors and all other furniture.—Inferior and defective furniture has, I understand, been purchased in some instances, by Commissioners, who, though well meaning, were without experience or knowledge of the proper mode of supplying Light-houses. It would be well if it could be so arranged, as to provide for occasional visits of inspection by some competent official authority to all the Light-houses.

#### *Answer to Question No. 3.*

The former part of this question, I have answered in my reply to the second interrogatory. With respect to the latter part of it, I beg leave to say, that I am not aware of any transfer of business which can be made from other departments to the Inspector General's department as now constituted with advantage to the public service.

#### *Answer to Question No. 4.*

The system of accounts which has been pursued in this office seems open to little objection. It is plain and simple, and, when fully applied to every branch and detail of service within the proper sphere of the department, will be efficient and satisfactory.



The Books of the Office are as follows :

1ST. WARRANT BOOKS.

Office Books

- A. Duties 14 Geo. 3, ch. 88. Transferred after passage of 1 Wm. 4, ch. 14, to Provincial Fund, and book therefore closed.
- B. Provincial Fund.
- D. Canada Company Payments.
- E. Clergy Reserve Rents.
- F. Certain Crown Land Sales.
- G. Sums voted for Civil List, closed.
- H. Provincial and Crown Fund.  
Civil List, closed.
- I. Produce of sales of School Reserves.
- K. King's Rights.
- L. Law Society's Fees.

2ND. CONFISCATED ESTATES, CLOSED.

3RD. LAND BOOKS.

- Book* containing the U. E. List.
- Minutes* of examinations on Land Patents.
- Reports* of Commissioners under heir and devisee acts.

4TH. CORRESPONDENCE.

*Authorities Book*, in which are entered the orders or instructions, sanctioning disbursements, and regulating the inspection of accounts and claims.

*Opinions Book*. In which are recorded the opinions of the Law Officers of the Crown upon questions, touching the just construction of the laws relating to the revenue, and to the duties of the department.

*Letter Book*, Official.

*Letter Book*, Demi-official.

*Report Book*, recently introduced.

5TH. ACCOUNTS.

Books.

- Book* for entry of all Public Accounts.
- Book* for entry of remarks on public accounts preparatory to audit.
- Book* for entry of Crown Lands and timber accounts.
- Book* for entry of Clergy Reserve sales accounts.
- Book* containing the returns & accounts current of collectors of Customs.
- Book* containing the returns of Inspectors.
- Book* containing the accounts current of Inspectors.
- Book* containing various accounts current.
- Book* containing accounts of proceeds of sales of articles seized and condemned.
- Book* containing the returns of duties on Imports collected in Lower Canada.
- Book* containing the distribution of moneys paid to the Receiver General, and periodically carried to the credit of the several public accounts or funds.

In addition to these books, I have recently commenced a book in which separate accounts will be opened, for each advance of public money by act of Parliament, as appropriations or loans which are to be refunded to the Public Treasury with interest.

I intend to carry out this plan as soon as possible, by providing a set of books in which accounts shall be kept with every Receiver of public money.

I also propose to open books upon a plan, which is at present under consideration for the various debentures now composing the public debt.

The reason why this has hitherto been omitted seems to have been, that the Receiver General has been recognized as the sole manager of the debt, and in that capacity required to render the accounts respecting the debentures, and the interest thereupon accruing, to the Legislature at every Session.

It is, however, my impression that my office should be capable of furnishing at all times, and at any moment, the fullest information respecting the actual amount of debentures outstanding, and of the interest thereupon accruing, and periodically payable in England and in the Colony.

The magnitude of the debt, and the necessity of providing for the regular payment of the interest thereupon, are among the first objects of consideration at the present moment; and the most effectual means should without delay, be provided for sustaining the public credit.

To carry into effect the plans to which I have just adverted, I am aware that much labour will be requisite, and I fear I shall not succeed without an increase in the office establishment, in the granting or withholding of which, the value of the object in view will, I presume be duly weighed.

*Answer to question No. 5.*

There are three classes into which public accountants may be divided.

The first class consists of Heads of Departments at Toronto, comprising these Officers, i. e.

The Receiver General.

The Commissioner of Crown Lands.

The Agent for the sale of Clergy Lands.

The Surveyor General of Woods and Forests.

To which class may be added, the Clergy Corporation, whose Secretary collects and accounts for the rents of leased Clergy Reserves.

With the exception of the Surveyor General of Woods and Forests, the officers above mentioned are required to submit their accounts semi-annually for inspection and audit.

I am bound to say, that hitherto sufficient regularity does not appear to have been observed in this particular. I also find that delays have occurred in their inspection in this office after their transmission to it, when other business has intervened. It is my impression that an instruction should be issued requiring these Officers to return their accounts and vouchers to this Office, for the usual preparatory inspection, within ——— days after the expiration of each semi-annual period. I should then have no doubt, that uniformity and regularity would be observed on this point by all the Departments.

It does not appear, upon examination of the instructions from the Lords Commissioners of the Treasury, that it was ever intended to make the Surveyor General of Woods and Forests, a Receiver of public moneys.— That officer has nevertheless, apparently from necessity, always been a Receiver, although his instructions remain without modification on that point, as well as on others, in which they have not been carried into effect.

The second class of accountants consists of Collectors of Customs, and Inspectors of Districts, who are specially under the superintendence of this Department.



The law allows Collectors, 40 days, and Inspectors, one month, after the expiration of their respective quarters for the preparation and transmission of their returns to this office.

More speedy returns might be made by Inspectors and Collectors.

Twenty days would, I apprehend, be a most ample allowance for this purpose; and it would in my opinion essentially improve the system, if the fiscal year for all public accounts, and for all licenses and branches of Revenue were the same.

A reference to the revenue laws will shew that such is not now the case.

The third class consists of *Sheriffs, Clerks of the Peace, Magistrates, Colonels of Militia, &c.*

Returns irregular.

Returns of fines and forfeitures are occasionally made by Sheriffs, but not with any regularity. The same remark is applicable to Clerks of the Peace.

Returns of fines &c. not made by Magistrates.

Magistrates do not seem to consider that they are required to make any return whatever to this office, of fines or forfeitures, or duties on ale and Beer Licenses, collected by them and payable to the Receiver General.

Colonels of Militia make their returns to the Adjutant General, as by law directed and not to this office.

*Answer to Question No. 6.*

Law sufficient.

I think the Law as it now stands, affords abundant means of compelling collectors and Inspectors to make due returns.

I am not aware that any new law is required for the purpose of enforcing executive control over other accountants; but to this point professional persons are best qualified to speak.

My impressions however, are, that regulations for the due responsibility of certain classes of Receivers of Public money might be framed to the following purport.

Regulations suggested for responsibility of receivers.

An instruction might issue to Sheriff's directing them to report to this office within 20 days after the 30th June and 31st Dec. in each year, whether they have collected or not, any fines, issues or amerciaments, stating; if they have, the amount thereof, which they should be required within 30 days to pay over to the Receiver General.

The Clerks of the Peace should be instructed to make corresponding returns of all fines and estreats within the same period.

The Clerks of Assize should be required to observe a similar regulation with respect to fines and estreats, within the several Districts in which they may be present at the Courts of Assize.

These returns from the Clerks of the Peace, and of Assize, accompanied by certificates from the proper quarters, of cases in which fines &c. are not for many reasons actually levied, would effectually check the returns of the Sheriff's and be the means of bringing regularly into the Treasury all sums collected by these officers.

Those who are more conversant than I am with judicial proceedings may be able to suggest a simpler mode of controlling the accounts of the Sheriff's than the foregoing.

It is more difficult to devise a check upon Justices of the Peace imposing and levying fines.

Possibly it might effect the end proposed, were Justices to send quarterly returns of the fines levied by them, with the names of parties, and the nature of each case, to the Clerk of the Peace, who might then prepare two abstracts, one of which, after having been read in open sessions, should be transmitted to this office, and the other posted up conspicuously in the Sheriff's Office, or in some other public place. Quarterly returns from Justices required.

The Licensing of Ale-houses now assigned to the Magistrates, might with advantage be transferred to the Inspectors; but an arrangement of this nature could only be made by an amendment of the existing law. Inspectors might license Ale-houses.

With regard to fees on commissions, fines, and exemption money, under the Militia Act, it might perhaps be sufficient without altering the law, to issue a direction that the Adjutant General should semi-annually make an abstract return to this Office, compiled from the returns transmitted to him by Officers commanding Militia Regiments, with a certificate that it corresponds with his books, so far as the commissions are concerned. Semi-annual returns from Adjutant General of exemption moneys.

Officers in command of Regiments might be required to send quarterly reports of fines and exemption money collected, to the Clerk of the Peace, who after reading them openly at an appropriate period, during the quarter sessions, should forward them to this department. They might also, if thought advisable, be posted up in the Sheriff's office, and thus prove a double check upon the accountant. Might be posted up in Sheriff's office.

If this alteration should not be considered practicable under the present Act, it might form the subject of a short enactment at the ensuing session of the Legislature.

With respect to ferries, I am not aware that any other check is required than to provide that this office should be duly furnished with information respecting the terms of all licenses, and that all lessees who fall in arrear, to the extent of more than one periodical payment, should be proceeded against, and be liable to a forfeiture of their leases or licenses. Ferries.

Similar regulations might be made respecting mill seats when leased. Mill seats.

With regard to the fees on patents, collected by the Receiver General, in which particular he may be regarded as performing the functions of a sub-accountant, a check upon his accounts might be provided, by requiring the Surveyor General of lands to make a semi-annual report to this Office, of fees paid to the Receiver General, founded on the receipts brought to him from that officer, by persons obtaining patents for lands subject to the payment of fees. Fees on patents.

The Receiver General might also be required to produce vouchers shewing the premium paid by the purchasers of his Bills of Exchange, as checks upon his accounts, relating to that branch of his receipts.

*Answer to Question No. 7.*

I do not believe that any information is ever withheld that is called for. No information withheld.

*Answer to Question No. 8.*

The forms in which accounts are rendered to this office, are doubtless susceptible of improvement.

In the accounts of collectors of customs, I have not found that uniformity which is desirable, but I have commenced some regulations which, when matured and fully introduced into practice, will accomplish all needful improvements, with respect to the returns of that class of Public officers. Accounts of Collectors of Customs.



The collection of duties on Imports by inland navigation from Foreign States, is principally regulated by the Imperial Act 3rd, & 4th Wm. 4th chap. 59, but the provisions of the Provincial Act 4th Geo. 4, chap. 11, are also observed, so far as they have not been superseded by the former Statute.

**Collectors misled.** It seems expedient, that the Provincial Law should be repealed, and that only so much of it should be re-enacted, as might be thought consonant with the Imperial Act, for I find that collectors are continually misled by the Provincial Act in matters wherein its authority has been overruled.

**Manual of Instructions necessary for Collectors.** For the correct performance of their duties, collectors should be furnished with a manual of instructions, and a Tariff of duties, together with a reprint of all the acts Imperial and Colonial, which relate to their offices.

A compilation of this nature would however be a work of considerable labour; and could only be accomplished by a person possessing adequate leisure, combined with experience and legal knowledge.

**Laws intricate.** At present it is by no means easy for any one to ascertain what laws actually bear upon the collection of duties of Customs, and the services of the Collector,

The greater number of the British Acts, which were published a few years ago, in the volume of revised Provincial Statutes, have subsequently been either wholly repealed or else re-enacted, or modified by recent acts, which have never obtained publicity in this Province.

**Returns of Inspectors require little alteration.** The returns of the Inspectors are simple in form and object, and require little if any alteration, not so the laws prescribing their duties. Indeed I doubt whether any service more beneficial could be rendered to the country, at the ensuing session, than the substitution of a well considered and comprehensive Act for the various Acts and remnants of Acts, now in force for the licensing of Shops, Inns and Stills.

**Laws at present had better remain another year.** But unless the new measure were well digested, and drawn up with due care and circumspection, it would be better that the present laws, with all their defects, should remain for another year, untouched. I am not prepared to suggest any improvements in the present form of making up the Public Accounts, although some might be likely to result from such a reduction in the number of accounts into which the Revenues are now distributed, as will be consequent on the approaching cession of the Crown Funds, and their being merged in the general Provincial Fund.

*Answer to question No. 9.*

**Reasonable means at the disposal of the Inspector General for ascertaining fidelity of returns.** With reference to Collectors and Inspectors, it appears to me that reasonable means are at the disposal of the Inspector General for ascertaining the fidelity of their returns, which are made under the sanction of an oath. It is always expected, that the returns will contain an account of every article imported, and of the duties thereupon levied.

**Comptrollers at each Port would be a check.** The only additional check on the Collector that can be devised, would be the appointment of a Comptroller at each Port, which, however, appears to be a measure too expensive for present adoption in this country.

**How to ascertain the receipts.** The returns of the Inspectors are also made under oath. Their receipts may be ascertained, by a comparison of their returns to this office, with the record of Licenses of various kinds sent to them for issue, and with their returns to the Sessions, whence after a presumed examination by the Justices, they are transmitted to this Department.

The truth and accuracy of the returns from other receivers cannot be so easily ascertained, as will appear from my answers to former questions.

Truth and accuracy of other returns cannot be so easily ascertained.

*Answer to Question No. 10.*

The means which this Department possesses of forming an opinion of the diligence and fidelity of Collectors and Inspectors, consists in the periodical returns made by those officers. In general, I am safe in saying that the Collectors of Customs are not wanting in attention to their duty, though some of them may occasionally be found in error, or fail in point of form.

*Answer to Question 10.*

Collectors of Customs not wanting in their duty.

Of the duties which should arise from the sale of Licenses by Inspectors, I fear that considerable sums fail to be collected. In some cases it may be that Inspectors are not sufficiently vigilant and alert; but a principal cause of the imperfect collection of this branch of Revenue, is, I apprehend, to be found in the defects of the Statutes. Several of the Inspectors more especially complain of the inefficiency of the laws respecting Still and Tavern Licenses, and shew that with regard to both of these branches of Revenue they demand, as I formerly remarked, great amendment, some very stringent provision is, for instance, required with respect to persons, who apply at the annual Sessions in January for a certificate of their qualifications for keeping an Inn, but who on obtaining it take it home as if it were an authority to keep an Inn, instead of carrying it to the Inspector as the ground for the issue of a License, and thus manage to evade the law, as it is difficult to convict them of an actual breach of it. Such persons should be liable to a fine, upon proof being given of their having failed to pay for a License within a week after the date of the certificate issued by the Justices, in their name, and applied for, either by themselves personally or by their agents. The former provision also for the compensation of informers should be restored, as the present law is found, in this respect, to work very unfortunately.

Much loss occasioned by duties on licenses.

Statutes defective.

The laws respecting Still & Tavern licenses require amendment.

Some persons make use of the certificate for license as sufficient for keeping an Inn.

Such persons should be liable to a fine.

Compensation to informers should be restored.

Regarding stills, Inspectors should be enabled to afford deputies a reasonable compensation for looking after such as are unlawfully set up or used, for remote parts of their districts; and sufficient authority should be granted for entering into any places, where there was ground to suspect that illicit distillation was carried on.

Deputy Inspectors should be compensated for looking after unlawful Stills.

Inspectors are at present limited to a compensation of £100 per annum, but sound policy would seem to suggest that they should be stimulated to continual diligence and exertion by an allowance of a regulated commission upon all the revenue they might collect, admitting that it may be proper to stop the allowance at the rate of ten per cent upon their collections after their commission had in any one year amounted to £100, it would nevertheless appear but reasonable to allow a reduced rate of commission of 5 per cent until the compensation reached £200 and of 3 per cent to any subsequent amount, or in any other proportion.

Inspectors should be paid by a regulated commission.

Scale of allowance to Inspectors.

Many other amendments are obviously required, upon which I shall not trouble the committee with any remarks.

Other amendments required.

*Answer to Question No. 11.*

There are no grounds for doubting the activity and vigilance with which collectors endeavour to detect all evasions of the Revenue laws under which they act, their seizures of those contraband goods which form the chief subjects of illicit trade, and of other admissible articles smuggled into the country, afford evidence, more especially at the principal Ports, of the vigilance of the collectors, while at the same time they unfortunately indicate the great extent to which the practice of smuggling prevails, and shew that the facilities for this unlawful practice which the Frontier presents, are such as no watchfulness or activity can fully countervail.

*Answer to Question No. 11.*

Collectors vigilant in detecting evasions of the Revenue laws.

Smuggling prevails to a greater extent than can be prevented.



Offenders against the laws not sufficiently punished.

The punishment of persons offending against the laws under which the Inspectors act in their several Districts, is not I fear, so carefully attended to, as it might be even under the existing laws.

Billiard Tables, Stills and steam boats not fully returned.

For instance, it is manifest, by the state of the returns of the issue of licenses for Billiard Tables, Stills and Steam Boats, that the laws do not produce their full results.

Some Inspectors discouraged.

It is but just towards some Inspectors, to add that they appear to be rather discouraged by the unsuccessful results of former attempts of convicting offenders, and by the imperfections of the statutes, from new endeavours to enforce the penalties, intended for the repression of illegal practices.

*Answer to Question No. 12.*

Answer to Question No. 12.

No means of comparing documents in Inspector General's Office with those of deputies, &c.

I have no means of comparing documents in my office with the Books or records of the subordinate Departments, to which I understand the Committee to refer, viz : the officers of collectors and Inspectors, and I cannot attempt to institute the comparison proposed in the latter part of this question.

Difference between certificates and licenses may be ascertained.

I may however observe with respect to Inn-keepers, that the difference between the number of that class of persons who obtain certificates in the Quarter Sessions, in comparison with the number of such as fail, after getting the certificate, to take out licenses, might be determined by bringing together the returns made by the Inspectors, of their actual issues of Tavern Licenses, and the returns which it is in the power of the several Clerks of the Peace to furnish to the Committee.

Table A. submitted.

By referring to the Returns of the District assessments, printed in the Appendix to the Journals of the Assembly for the year 1836, and by examination of the returns of all the Inspectors of the Province made to this office for the same period, I have been enabled to prepare the Table marked A. which I now submit.

Result of Table A.

This table which may be taken as a fair average for other years, thus shows, that of 1163 merchants shops, 455 only were licensed to sell wines and spirits. In how many others of the remaining 708 shops, wines and spirituous liquors may have been actually retailed without license, I have no means of estimating.

Statement B: respecting stills.

With respect to Stills, I submit the statement marked B. from which it is manifest, either that the home distillation of whiskey has become considerable, or that it is largely carried on without license, I am apprehensive that in point of fact, the law for licensing stills, is evaded to a degree which, is most prejudicial to the Public Revenue.

Statement C. respecting Billiard Tables.

I also beg to hand the Committee, a statement respecting licenses for keeping Billiard Tables, Marked C. which will shew that, if the severity of the enactment has not actually suppressed their use in this Province, it has induced a general evasion of its provisions.

Duty on Steamboats but partially collected.

The duty on Steam Boat Licenses has not been collected, except in a few instances, either in the present, or in the previous year.

Collection of the duty entirely overlooked by some of the Inspectors.

In answer to a letter which I have addressed to the Inspectors upon this subject, it is shewn that the collection of this duty has been entirely overlooked by some of them, and that it was not attempted by others, on account of the supposed insufficiency of the Act.

*Answer to Question No. 13.*

Answer to Question 13.

I receive no such returns.

Answer to Question No. 14.

I am not aware of any.

Answer to Question 14.

Probably a means of scrutiny on the part of the Executive Government, into the application of fines levied for local purposes, might be provided by an enactment requiring the Courts of Quarter Sessions, or the corporate authorities of Towns and Cities, to receive and audit all accounts of fines locally appropriated, and afterwards to report thereupon to the Government at stated periods; whether a regulation of this nature could be made to work well or not, is of course a question for consideration.

Scrutiny by the Executive into the application of fines.

I must, however, confess that the departure from the old principle of paying all fines into the hands of the Receiver General for the uses of the Crown, which has become frequent in the course of Provincial Legislation, seems to me of doubtful advantage to the public intetests.

Recommends all fines to be paid to Receiver General.

Answer to Question No. 15.

It has not been the general practice to do so.

Answer to Question 15.

The form in which the Acts usually express the will of the Legislature, has, I believe, been understood by some Commissioners, as conveying an idea that their accounts are intended to undergo no other examination than such as it may please the House of Assembly, through its Committees to institute.

Understanding of some Commissioners of certain Acts.

I understand that while some Boards of Commissioners send their Reports and Accounts to the Lieutenant Governor's Secretary, there are others, who, guided by their construction of the law, are accustomed to transmit them direct to the several branches of the Legislature, and it is well known, that the Reports and Accounts are returned at uncertain periods—many of them reaching the Legislature in the middle, and even near the very close of the Session.

Better regulation required for Commissioners to make their Returns.

Some better regulation in this respect, seems undoubtedly called for.

Perhaps the most expedient course would be to direct all Returns of public expenditure by Commissioners to be prepared in triplicate, and sent to the Provincial Secretary, the Lieutenant Governor could then cause one copy to be sent to the Inspector General's office for examination, while the other two copies might be laid before the Legislative Council and Assembly. To this office it would be merely necessary to furnish the accounts and vouchers.

Returns of Commissioners in triplicate.

Answer to Question No. 16.

They are not returned to this office in any form of account.

Answer to Question 16.

Answer to Question No. 17.

Clerks of the Peace, make return of fines &c., occasionally. It is desirable that they should make returns at each Quarterly Session of the Magistrates, whether fines &c., may have been imposed or not, for in such manner only can it be ascertained that they duly report all fines, amerciaments &c.

Answer to Question 17.

Clerks of the Peace to make returns of fines at Quart. Sess.

Some Clerks of the Peace are very regular, and their returns shew not only the number of Estreats, but the cases in which fines are paid to the Sheriff in open Court.

Some very regular in their returns.

Sheriffs make returns, but not with as much regularity as appears desirable.

Sheriffs not regular in making returns.



Method of ascertain-  
ing correctness of  
Sheriff's returns.

I conceive it practicable to establish some method of certifying the accuracy of Sheriff's returns at the offices of the Clerk of the Peace, and of the Deputy Clerk of the Crown, in the several districts.

But as this is a question connected with the proceedings of Courts, and the administration of Justice, I think a check upon the receipts of public monies by Sheriffs might perhaps be suggested by the Law officers of Her Majesty.

*Answer to Question No. 18.*

Answer to Question  
18.

I beg to refer to my answer to the preceding Question.

*Answer to Question No. 19.*

Answer to Question  
19.

I am not aware that I can, in a reply to this Question, add any thing material to the suggestions made under previous heads of inquiry.

*Answer to Question No. 20.*

Answer to Question  
20.  
Statements D. & E.

The accompanying statements marked D. and E. will supply the principal information desired by this Question.

A more specific statement might, if requisite, be compiled in the place of that marked E. shewing the quarterly periods, at which several of the present balances of arrears were partly due, but its preparation would occupy a good deal of time.

*Answer to Question No. 21.*

Answer to Question  
21.  
A Bank to deposit  
Public money.

It would certainly be a most desirable improvement in the present system, if it were found practicable to make a Bank, the only depository of Public monies.

The advantages which would result to a Bank, from holding Public balances would be great, and there can be no doubt, that an arrangement for receiving and paying out Provincial moneys might easily be effected with one of the chartered Institutions.

Objection to such an  
arraignment con-  
ceived.

An objection to such an arrangement, might however be urged on the ground of the uncertainty which it may be alleged, attend Banking operations. This is a difficulty which a few years since, would not have been thought of; but it has unquestionably acquired some claim to be noticed since the memorable occurrences of the year 1837, and the more recent monetary embarrassments of that extensive and populous country, which touches on our whole southern border, and the vicissitudes of whose commercial and banking affairs, exert a continually increasing influence on our interests.

Rage for Banking  
Establishments.

It is well known what a rage for the establishment of new Banks prevailed in this Province, and what a mass of Charters, framed according to all sorts of Banking principles, not three years since, were forced by the excited temper of the public mind, through both Houses of the Legislature, threatening disastrous mutations in the value of property of every description. Happily for the people of Upper Canada, the impending ruin was averted by a prudent exercise of the Royal Prerogative, on the reference of the Bills to England, for the expression of the Royal pleasure.

Arrested by the Royal  
Prerogative.

It may happen that the passion for multiplying Banking Institutions will again possess the public mind, and every where succeed in producing an immoderate expansion of the Currency in Canada, as well as in the adjoining States. In such a case, there may follow Bank suspensions, and even Bank failures, for all will mainly depend on the degree of prudence with which

Banks are conducted, and when they happen to be unduly multiplied, the chance is, that some of them will be badly managed, serious inconvenience might, in such a state of things, ensue to the public service if the entire funds of the Colony were held by a bank, compelled perhaps to suspend specie payments, and materially curtail, if not wholly stop its issues.

Bank suspensions and failures would seriously injure public funds when held by a Bank.

But it might be urged, that in order to make a sure provision against such a contingency, a Bank supported by the Government might be established.

A Bank supported by the Government might be established.

The difficulty in such an event, would arise from the jealousies of the people. Experience in this country has already shewn, that a Bank connected, even in a slight degree only with the Executive, becomes obnoxious to the hostility of party. How much more likely then, would it be, that a Bank wholly a Government Institution, would suffer incessantly under the assaults of such, as would never weary in denouncing it as a dangerous Executive Engine, and a mere instrument of corruption.

A Government Bank obnoxious to the hostility of Party.

I am fully convinced, that charges of this nature could never have been at any time justly applicable to any of the chartered Banks of this Province, and that they never could be true, with respect to any Bank conducted under the influence of the Government. I am, moreover, inclined to concur with those, who think that an arrangement by which one of the existing Banks would be constituted the agent of the Government in all its money transactions, would be safe and advantageous. Yet it must be admitted, that the subject is a most weighty one, and before any steps are taken, they should be carefully and maturely considered.

These charges not applicable to the chartered Banks.

A chartered Bank might be an agency for public money transactions. The subject a weighty one and should be carefully considered.

Whatever decision may be ultimately arrived at, with respect to the employment of a Bank as a financial Agent, I am fully impressed with the importance of making provision, that all public moneys shall find their way in the speediest manner to the Provincial Treasury.

All public monies should be paid quickly into the Treasury.

There, at present, are some officers, who receive and hold considerable sums of money for uncertain periods, but who might, I think, be relieved from great responsibility, in a manner which at least bears an appearance of convenience and simplicity.

Some officers holding large sums of money might be relieved from their responsibility.

The Commissioner of Crown Lands, for example, under a new system, might hand to an individual offering payment of an instalment due on land, a certificate of the amount to be paid, addressed to the Receiver General, upon which that officer after a due entry in his books, might write a receipt.

Example.

A certificate of payment of land addressed to Receiver General and give a receipt.

The certificate thus receipted, when returned to the Crown Lands Office, might then form an authority to the Commissioner, for giving an acknowledgement of payment to the purchaser of the land, and serve as a most satisfactory voucher to his accounts, as well as a check upon the accounts of the Receiver General. The two offices would in fact, to this extent, mutually check each other, and the risk of loss, or misappropriation of public money be effectually guarded against.

Which would serve as authority to Commissioner for acknowledgement of payment, and be a voucher to his acct and a check upon accounts of Receiver General.

#### Answer to Question No. 22.

As soon as the Crown funds shall have been placed, in the manner recently proposed, at the disposal of the Provincial Parliament, the accounts now kept separate, and known as funds K. D. F. and B. might be brought together into one consolidated account, under the denomination of "the General or Provincial fund," at least I may be permitted to say, that no solid objection to such a measure has occurred to my mind.

Answer to Question No. 22.

When the Crown Lands are placed at the disposal of Parliament, the Funds K. D. F. & B. might be consolidated.

Fund D. consisting of the payments for land made by the Canada Company, and kept separate from other accounts of Crown Revenue, by order

Fund D. will soon become extinct.



of the Imperial Government, will soon, in the course of the fulfilment of their engagements, become extinct.

Fund F. might be merged in fund K.

Fund F. which has been created by the sale of certain Crown Lands, might even now, if I mistake not, be conveniently merged in fund K.

Fund L. might be kept by Treasurer of Law Society.

There seems to me no longer occasion for continuing the fund L, in the hands of the Receiver General, as it is made up of fees, and belongs to the Law Society. I think the account might now be kept by the Treasurer of that Corporation.

There then would be left Funds A. B. & C.

On a supposition that the foregoing suggestions were carried into effect, on the cession of the Crown Revenues, there would then remain the following separate funds:

- A. The General, or Provincial Fund.
- B. The Clergy Rents Fund.
- C. The Grammar School Fund.

Separate Funds might be temporarily kept.

There might also be occasionally separate accounts temporarily kept for some special fund; such, for instance, as that provided by a recent Act, for the erection of a Lunatic Hospital.

*Answer to Question No. 23.*

Answer to question 23  
Much labour might be avoided in issuing Warrants for payment of Salaries and contingencies of Public Departments.

It appears to me, that it is practicable to avoid much of the labour now incurred in the issue of warrants, for the payment of Salaries and contingencies in the Public Departments. Under the present system, a separate warrant in duplicate, is semi-annually required, for the payment of each person in the several offices.

Plan for paying the public departments in papers X. Y. Z.

I submit a plan for paying the Departments, which I am inclined to think would be found convenient. It is shewn in the papers marked X. Y. Z.

Paper X.

The paper marked X. is a Department pay list, transmitted at the end of each period by its head, to the Inspector General, in Quadruplicate.

Paper Y.

The paper marked Y. is a general abstract, compiled in duplicate from the Departmental Returns, and transmitted by the Inspector General to the Provincial Secretary.

Paper Z.

The paper marked Z. is the warrant, sent in duplicate, to the Receiver General, directing him to pay the several individuals, on their signing the pay lists.

One warrant instead of thirty.

By this simple method, one warrant would serve in the room of about thirty now issued.

A similar course for contingencies.

A similar course might be pursued with respect to the contingencies of the Departments.

Another suggestion.

Or if it were considered more advisable, warrants founded on the separate returns from the Departments, might be made out in the name of each of them. This plan, however might be thought liable to objection, on the ground that it would render each head of a department an accounting officer *quoad* the payment of his Clerks, which by the other method is avoided.

Cannot say whether the above plan would be approved by the Lords of the Treasury.

Whether a plan of the character now suggested, would be approved by the Lords Commissioner of Her Majesty's Treasury, I cannot pretend to say.

Body of warrant transcribed 13 times.

The importance of saving any unnecessary preparation of warrants, may be inferred from the fact, that the body of each warrant for a payment of Public money, is transcribed not less than 13 times in the several offices.

Answer to Question No. 24.

My experience as Inspector General is brief; I have not yet discovered any thing materially defective in the constitution or organization of the Department, except in so far as may be gathered from my statements in reply to former questions.

Answer to Question 24

Experience as Inspector General but brief.

I entertain no doubt, that if provided with due assistance, I shall find myself enabled to introduce order into the manner of accounting for public moneys in all quarters, where it may not hitherto have been properly observed.

No doubt of introducing a better system for accounting for public monies.

Answer to question No. 25.

I offer no remarks with respect to my own salary. The allowance to my First and Second Clerks are such as have been allowed to others of the same class in the several Departments.

Answer to Question 25.

On salaries to Inspector General & Clerks.

I could not reasonably desire more efficient assistants than they are, but if the business of the Department is hereafter to be conducted in the manner which the state of the fiscal concerns of the Province seem to require, additional aid will be necessary.

Present Clerks efficient.

Answer to Question No. 26.

I am not aware that I can add anything to my former statements respecting the manner in which Public Receipts and expenditures are subjected to the scrutiny of this office.

Answer to Question 26.

Nothing further to add to former statements respecting public receipts, &c.

The Committee will, I trust, have in recollection that in unreservedly replying to their inquiries, while under the pressure of other duties, I have not had the opportunity of forming mature opinions on the various and important matters embraced by their interrogatories, and that after further reflection and greater experience, I may find cause to modify my views in many particulars.

Has not had opportunity of forming mature opinions on the various matters referred to him.

(Signed) JOHN MACAULAY,  
Inspector General.

INSPECTOR GENERAL'S OFFICE,  
Toronto, 30th Nov. 1839.

Copy.

INSPECTOR GENERAL'S OFFICE,  
Toronto, 17th October, 1839.

SIR,

In obedience to the Lieutenant Governor's Commands, conveyed to me in your letter of 12th ultimo, by which I am notified that His Excellency is desirous of ascertaining whether any circumstances within my knowledge, lead me to consider that alterations might be beneficially introduced into the mode of conducting that branch of the public service, which is committed to my superintendence, I now have the honor to submit the following report, containing such observations as I feel warranted, under the circumstances of my recent assumption of Office, to make.

Letter from Inspector General on the subject of the duties of his office.

The duties of the Inspector General appear to range themselves under the following general Heads:

Duties of the Inspector General.

1. To see that all warrants or claims against the Government are fully supported by vouchers and authorities, and that all public moneys issued are

1. To see that all claims against the Government are supported by vouchers,



and the amounts properly applied. . . duly applied to the purposes for which they were intended, and regularly accounted for.

2. To see that the Revenues of every kind are regularly and in due form brought to account, and to call upon the officers respectively concerned, for all necessary documents and explanations.

To be careful of the Revenue.

3. To be careful that no deductions or diminutions in the Receipt of the Revenue, and no expenses take place, which are not established by law, or by the authority of the Lords Commissioners of the Treasury, or by order of the Lieutenant Governor.

To examine & countersign warrants.

4. To examine and countersign all warrants for the expenditure of public money before they are issued by the Lieutenant Governor.

To report upon petitions.

5. To report upon the petitions of persons for privilege in respect of grants of land as U. E. Loyalists, or children of U. E. Loyalists, or Military Claimants.

To make out statements of public revenue.

6. To prepare and report statements of the Public Revenue and expenditures and estimates, when required for the use of the Executive Government, or for the information of the Legislature.

To provide for Light Houses.

7. To provide for the maintenance of Light Houses, and pay the Keepers thereof.

To report on all matters relating to revenue.

8. To report as occasion may require upon all matters relating to the Revenue, which may be brought under the notice of the Lieutenant Governor by appeals against the proceedings of Revenue officers, or in any other manner.

For some years duties of this office light & simple.

For many years the limited receipts of Revenue, and the corresponding character and extent of the Public Expenditure rendered the duties of the Inspector General comparatively light and simple. But as the Province advanced in population wealth and Trade, its financial resources began to extend and swell into importance, and the Legislature excited by the spectacle of the rapid improvements effected in the internal communications of the neighbouring States, was impelled to incur a considerable debt for the purpose of executing some great works, which in their character were Provincial, and of at the same time, affording aid in the form of loans to projects, undertaken by private enterprise, which promise general benefits to the community.

Duties now become of far more importance.

It has hence arisen that the duties of this office have become far more important than they formerly were, and are attended with a corresponding increase of labour and responsibility.

Pressure of public debt by internal improvements makes it necessary to augment the income of province to meet increasing demands.

In consequence of the pressure of the public debt, which has been created in the promotion of public improvements, it has become an object of primary consideration to cultivate most carefully the Provincial resources, and endeavour to augment the Public Income, in order that it may be equal to the annually increasing demands upon it.

This income is derived from the following sources.

Sources of provincial income.

1. From the funds hitherto known as Crown Revenues, which are about to be made over to the Provincial Legislature, and which consist of the proceeds of sales of Crown Lands, and Crown Timber, Rents, Fines, Forfeitures, &c.

2. From the proportion of Revenue from time to time awarded to Upper Canada, as accruing from duties levied upon imports by sea at Quebec and Montreal.

3. From duties levied upon Imports into this Province from the United States.

4. From duties levied upon Licenses, for vending Wines, and spirituous Liquors for Distillation, for Hawking and Peddling &c.

Upon the continued productiveness of the principal services of Revenue indicated under the first of these heads, the Department charged with the management is best qualified to submit an estimate; on the cessation of the annual payments by the Canada Company, a certain diminution of Revenue must take place which may however be counterbalanced by a studious cultivation of the income derivable from other sources.

Diminution of revenue must take place on cessation of payments by Canada Company.

The Revenue accruing under the second head cannot be increased by means of any augmentation of duties, unless with the consent and co-operation of the Legislative authority of Lower Canada. It however continues annually to grow with the growing trade by way of the Gulph, although its progress is not so rapid, as the financial necessities of this Province now plainly require.

Duties on imports by sea cannot be augmented but by consent of Lower Canada.

The Revenue adverted to under the third head, and which is the produce of the intercourse with the United States, is an increasing fund, even under existings regulations, I observe a growing taste for goods and wares imported from the United States, and have no doubt that the variety and character of the articles introduced from thence will rapidly extend. This Revenue may be improved, at the will of the Legislature by means of additional duties on specified articles, and notwithstanding the repugnance which may be felt at this course, the due maintenance of public credit may render the imposition of new duties imperatively necessary.

Intercourse with U. S. an increasing fund of revenue.  
Growing taste observed for goods imported from United States

Were the prohibition imposed by the Imperial Parliament in the importation of certain articles removed, and their admission in payment of moderate duties conceded, a most important improvement of the Revenue derived from duties of customs upon our Trade by inland navigation with the United States, would immediately take place.

If certain prohibitions were removed revenue would increase.

The Revenue derived from licenses which like that under the foregoing head, is especially under the superintendence of this office, depends entirely upon the pleasure of the Legislature and may doubtless be improved though it does not offer the same scope for extension as our Foreign Trade.

Revenue on Licenses depends entirely on Legislature.

The class of Accountants respecting whom I shall first submit a few remarks are the collectors of the customs.

There are at present established in this Province thirty-six ports of Entry. Each of which is in charge of a Collector.

36 ports of Entry.

The duties of this officer are prescribed partly by Provincial (indeed chiefly) and by Imperial Acts.

Authority prescribing duties of office.

The Schedule of Imports, and sundry general regulations are established by the Imperial Parliament.

The Colonial Legislature has provided for the compensation of the collectors and prescribed the mode and periods of making their returns.

They are required to make up their first account to the 31st March inclusive, and regularly afterwards on 30th June, 30th September, and 31st December in every year.

Periods of making up accounts.

Forty days after the end of each quarter are allowed to them for rendering their accounts to this office. They are bound within the same period to



remit the net Revenue in their hands to the Receiver General, and in all cases of failure in the observance of this rule, they suffer the loss of their compensation which is limited to a commission of fifty per cent upon the gross amount of the Revenue collected until it reaches one hundred pounds, except in cases of collections exceeding £1000 when the officers are allowed 12½ per cent upon £1000 and five per cent on all sums above that amount until the total compensation for any one year shall amount to the sum of £300.

Collectors compensation.

There are some collectors who account to this office, as well as to the Receiver General for their quarterly receipts of Revenue considerably before the expiration of the time limited by Statute, and it would be well if all were equally prompt and punctual.

Some Collectors account before expiration of time limited by law.

In the seizure of smuggled goods, the collectors generally appear to be alert and active, but such is the extent of the Frontier, and so great the facilities which it presents for illicit Trade, that it does not seem possible for the collectors even by means of the most untiring vigilance to protect the Revenue in an effectual manner at all points.

Collectors active in seizing smuggled goods but cannot protect at all points.

Collectors are usually careful to make returns of seizures, as well as of sales of condemned goods, but a more complete uniformity in the form of returns under this head as well as under that of duties of customs is desirable and this I am now endeavouring to bring about.

Uniformity in form of returns required.

The duties on Licenses to Hawkers and Pedlars and to Auctioneers, as well as on sales at auction, are collected and accounted for by the collectors of customs. The auction duty has however been recently allowed to expire.

Auction duty ceased.

With respect to the duty on licenses to Hawkers and Pedlars I find it accounted for with as much regularity as other Revenues for which collectors are responsible.

Duty on Hawkers and Pedlars rightly accounted for.

I am not aware of the circumstances by which the Legislature was guided in referring this branch of service to the collectors of customs, while the Inspectors of Districts were at the same time charged with the issue of the licenses sanctioned by other laws.

The attention of collectors is usually confined to the limits of their respective Ports, while the eye of the Inspector ranges over a whole District; but as the law relating to the collection of these branches of Revenue has been long in force. I do not undertake to suggest any alteration with respect to it.

The next class of Accountants is the Inspectors, who have been appointed since the year 1803, to perform the duty formerly assigned to the Secretary of the Province in issuing licenses for the distillation and sale of spirituous liquors within their respective Districts, and for keeping Billiard Tables.

Compensation of Inspectors.

These officers receive in compensation for their services, a commission of ten per cent. upon the sum they actually collect, until the amount of their remuneration reaches the fixed limit of one hundred pounds. There are also certain small fees which are specified in the acts by which their duties are prescribed.

Quarterly Returns to be made under penalty of £100.

They are bound to make quarterly returns to this office as well as to the Receiver General on pain of forfeiting £100 in case of failure.

Their official year commences on the 5th day of January, and the law allows them one month after the close of each quarter to render their accounts

to this office and two months to pay over the net amount of Revenue collected within the quarter to the Receiver General.

Inspectors of Districts, as well as collectors of customs, are understood as being in a particular manner connected with this office, as they receive from it instructions respecting their duties, communicate through it with the Government, and transmit to it their quarterly Returns and their reports. Inspectors of Districts and Collectors of Customs particularly connected with this office.

The Revenue arising from the branches of service to which they respectively belong has always been strictly Provincial, and subject to appropriation by the Legislature.\* Revenue strictly provincial.

The laws regulating their duties are susceptible of many amendments, by which I am inclined to think that the receipts of Revenue might be much improved, but upon this subject I am not at present prepared to enlarge. Laws regulating their duties susceptible of amendment.

There is however one point to which I may for a moment advert, viz : the propriety of establishing one common termination for the fiscal year. One common termination of fiscal year desirable.

According to existing laws, there are three different fiscal years observed in the collection of the Revenue.

1st. With respect to the duties of customs levied on the Trade with the United States, Pedlars Licenses &c., the year for which the Returns are made, terminates with the natural one on the 31st December,

2nd. With respect to the duties on Still, Shops, and Tavern Licenses, the year closes on the 4th day of January. Different termination of fiscal accounts.

3rd. With respect to the proportion of duties levied upon Imports by sea, although it be payable under the award of Arbitrators pursuant to the Canada Trade act, on 1st January, and 1st July, it is collected in Lower Canada for a year which closes on the 5th day of January.

The Inspectors in general are punctual in making their returns and I anticipate little deficiency with respect to the accounts of this class of officers in future. Inspectors generally punctual.

The next class of Public Accountants to be noticed consists of, such as receive fines and forfeitures, either under Imperial or Colonial Acts, rents of Mill seats and Ferries, Estreats &c., all forming portions of what has been usually called the Crown Fund or King's Rights. King's rights in making return of, great improvement may be made.

Under this head there seems to be great room for improvement, for the returns of such moneys are not made to this office with that degree of regularity which would seem requisite.

Clerks of the Peace make returns of Estreats from the quarter session, but it does not appear that subsequent measures for their recovery and payment to Receiver General are systematically enforced. Returns of estreats.

Sheriffs are not always regular and punctual in making their returns relating to fines &c., Magistrates are required in the execution of certain Statutes to impose fines which are payable to the Public Treasury, but there is no means at the disposal of this Department for ascertaining that fines thus imposed are duly accounted for. In some cases fines when collected, are applicable to objects within the Districts, in which they may have been recovered, but I believe the Courts of Quarter Sessions do not at present possess a sufficient official check over the Justices of the Peace who Sheriffs not always regular in making returns of fines. No means for ascertaining that fines by magistrates are duly accounted for.

\* The duty of £1 16 0 Sterling imposed by the British Act 14. Geo. 3rd. was considered as part of the Crown fund, until the cession of that fund a few years since to the Legislature.



may levy fines in a summary manner, directed by law to be applied to local purposes.

Manner of accounting for public moneys left to be remarked upon by commission of investigation.

Upon the manner of accounting for public moneys, pursued by the great Public Departments, I abstain from any remark as it is daily open to Executive review; and will probably become the subject of especial inquiry by the Board of Commissioners, which, in conformity to His Excellency's directions, is about to commence an investigation.

Mode of conducting business in office of Inspector General unobjectionable.

System pursued at an early period might have answered the purpose, but does not at present.

The mode of conducting the business of this office, which is the special subject of reference on the present occasion, is not open to any important objection that I am aware of. The principle upon which the various accounts have been long inspected and kept, is good, and only requires to be fully carried out. If this has not yet been done, it is clear that it should be attended to without further delay. At an early period, the system pursued may have fully answered its purpose, but if it did, the annually increasing extent of public business had outstripped the progress of that system, and it has become necessary to open new sets of books for new heads of account, and thus maintain that strict check upon all receipts and Expenditures, for which the department was chiefly instituted.

Receivers of public money should all account to this office.

According to my impressions, an account should be opened in this office with every Receiver of public money, whether it be for money collected and payable to the Receiver General, or for money obtained from that officer for application to any public object.

Boards of Commissioners under Legislative enactments, keep no distinct account with this office.

I do not find that accounts have been thus opened in all cases,—not even in all cases of Receivers of the Revenue, collected for payment into the public Treasury; while in no case of Expenditure upon public works, or for other public purpose by Board of Commissioners acting under the provisions of Legislative Enactments, has a distinct account been kept at this office. I am now taking measures for remedying this defect as fast as circumstances will allow.

This office has not the power of giving full information on the provincial financial affairs.

Again, with regard to the Provincial debt, I discover that this office has not hitherto adopted such a course as (independently of a reference to the Receiver General's office) would enable it to make a return of the actual state of the Provincial liabilities—the number amount and object of the Debentures issued, and the amount of interest annually due, or the amount at any stated period in arrear.

Proposes a set of new books for the purpose

I have therefore proposed to open a set of books, especially connected with the Provincial debt, which, when brought up to the current transactions of the time will enable this Department at any moment to supply full and satisfactory information upon this important subject.

I do not observe scope for any material improvement in the Books of account actually kept in the office.

Number of books now required may be reduced on consolidating public resources.

In addition to those which I have already introduced it is not probable that any other will be required. Indeed on the completion of the arrangements for the transfer of the Crown Revenues to the Provincial funds, it is not improbable that the Books of account relating to those Revenues may be reduced in number by the consolidation of the public resources.

Intention of Government that all public accounts be subject to inspection here.

It has always I believe, been the wish and intention of the Executive Government, that all accounts whatever relating to the expenditure of public money, should undergo minute scrutiny at this office, and when ordered for audit by the Executive Council, they usually have been subjected to such examination.

But there is a large and most important class of accounts, which do not

seem on any occasion to have been submitted for inspection here. That class comprises the accounts of the various boards of Commissioners appointed by name in Provincial Acts, or under their authority, for the expenditure of grants of public money on Roads, Bridges, Light-houses &c. These accounts are by law required to be laid before the Legislature, and are then supposed to be investigated, yet it would appear proper that they should also undergo a previous examination at this office. If the sums hereafter to be appropriated for the prosecution of public improvements should bear any proportion to the great Expenditures of recent years, it would certainly seem a useful precaution against neglect or misapplication, to provide that the accounts of Expenditure should be ascertained, in an official manner, to have been rendered in due form and sustained by proper vouchers.

Road Commissioners' accounts not sent here for inspection.

I am fully sensible of the new responsibility and the additional labour which would thus devolve on this office, and which only could be performed in a satisfactory manner by an increase of Clerks, especially when taken in connexion with the more extended system of Book-keeping which I am anxious to introduce; but I look upon it as a matter of the first consideration that this office should faithfully and efficiently perform its essential duty in checking all receipts and disbursements of public money.

New responsibility and additional labour would require more assistance.

In my report dated 31st August last, I have submitted, for His Excellency's consideration, my views respecting the unsatisfied claims for privileged grants of land from the Crown which may yet be made to the Government, and I am not aware that I can add to them on the present occasion.

Unsatisfied claims for privileged grants of land.

If His Excellency should not determine upon bringing to a close the claims of the U. E. Loyalists, by means of a Commission in each District, some new regulations for the more perfect identification of claimants at the Quarter Sessions will be indispensable. It remains for me to advert to a branch of duty which has but recently devolved on the Inspector General, viz:—that of paying the stipends of the Keepers of Light Houses, and of providing by contract all the supplies requisite for the due maintenance of the Lights.

U. E. Loyalists' claims recommended to be settled by a District commission.

Much yet remains to be done towards the due regulation of this branch of service to which I shall not fail to give attention.

I have the honor to be, Sir,

Your obedient Servant,

S. B. Harrison, Esq.  
&c. &c. &c.

(Signed) JOHN MACAULAY,  
Inspector General.

P. S. I find that the Militia Law does not direct any return to be made to this office of fees on Commissions, and fines collected by Commanding Officers and paid to the Receiver General; either the Adjutant General, to whom the returns are made should, after comparing them with his books, refer them to this office, or the returns should be made to this office in the first instance, and referred for a certificate to the Adjutant General, in order that an effectual check on the payment to the Receiver General may be provided.

2nd Vict. ch. 9.

Adjutant General should refer to this office.

(Signed) J. M.

No. 1. I am of opinion that no portion of the present duties of the Inspector General of accounts can, with advantage to the Public service, be transferred to any other Department, nor do I think that any duties of a different nature can with propriety be assigned to his office; the constant increase of the duties of the department rendering further assistance indispensable.

Duties of Inspector General cannot be transferred.



System of accounts proper and suitable.

2. The system of accounts pursued in the office appears to be proper and suitable to the business transacted, no doubt such improvements in the detail will be adopted by the present head of the Department as may appear necessary, but the system cannot be carried out in such manner as to be considered efficient and satisfactory under the present establishment of the office, and here it may be proper to remark that, while the increase of public business has rendered it necessary to employ additional assistance in all the other public offices, the establishment of this office has remained the same for the last 30 years.

Establishment the same for 30 years.

Irregularity in some Public Accountants.

3. The Public Accountants with some exceptions do not transmit their accounts with strict regularity.

4. I am of opinion that sufficient power exists for enforcing from the proper officers a regular transmission of their accounts.

5. I am not aware of any instance in which it has been refused.

6. Defects in the form of Returns to this office may be remedied by instructions from this Department.

Inspector General has not sufficient power over Magistrates receiving fines.

7. I am of opinion that the Inspector General possesses sufficient means for the accomplishment of this object, except in the cases of Magistrates, who receive fines, and who are not required by law to make returns to this office.

8. I cannot say that sufficient means for this object are in possession of the Inspector General.

Answers to sundry Questions.

9. Very few prosecutions have been instituted, although offences against the Revenue Laws are frequent.

10. The Inspector General has not the means alluded to in this question, of ascertaining whether the Law in that respect is rigidly enforced.

11. No returns are made to this office.

12. I beg leave to refer to the report of the Inspector General, in whose suggestions, with regard to this query, I fully concur.

13. Accounts of this description are not transmitted to this office.

14. They are not returned to this office.

15. 16. 17. 18. I beg to refer the Committee to the answers of the Inspector General on these subjects, in whose observations and suggestions I concur.

19. It does not appear to me that such an arrangement would secure the object sought. Where a Public Accountant furnishes satisfactory security, and regular quarterly accounts, I am of opinion that the public interests are sufficiently protected.

20. The number of public funds, may, with advantage to the public service, be reduced to four, viz :

The Provincial Revenue,  
The Casual and Territorial Revenue,  
The School Revenue,  
The Clergy Revenue.

Pay lists recommended.

21. I am of opinion that it would be an improvement in the system if fixed salaries and allowances were paid by pay list, and would simplify the public accounts.

22. It is not, as before adverted to in answer No. 2.

23. The accountants who are required by law to make returns to this office, do so at stated periods ; with regard to Collectors and Inspectors, the law imposes a penalty in case of failure, but as before mentioned, they are not made with strict regularity, and the returns of Sheriffs are very irregular.

(Signed) JAMES NATION.

Toronto, 4th December, 1839.

A.

Comparative Statement of Shops assessed, Licensed and unlicensed, compiled from Assessment Returns, and Returns of Inspectors of Licenses for the year 1836.

DISTRICT.	Assessed.	Licensed.	Unlicensed.	REMARKS
Eastern.....	88	57	31	* I. G. O. Returns to 5th July only.
Ottawa .....	20	*7	13	
Bathurst .....	75	40	35	
Johnstown.....	78	42	36	
Midland .....	120	36	84	
Prince Edward.....	33	20	13	
Newcastle .....	83	43	40	
Home..... 103 }	204	80	124	
City of Toronto..... 101 }				
Gore .....	143	42	101	
Niagara.....	133	50	83	
Talbot.....				
London .....	133	14	119	
Western .....	53	24	29	
Total.....	1163	455	708	Statement in relation to Shop Licenses for 1836.

I. G. O. Toronto, 22nd November, 1839.

B.

Statement of Still Licenses issued by Inspectors of Districts for the year 1836.

DISTRICTS.	No. of gallons licensed at 2s. 6d.	REMARKS.
Ottawa.....	120	Returns to 5th July 1836.
Bathurst.....	430	
Eastern .....		Statement in regard to Still Licenses for 1836.
Johnstown.....	122½	
Midland .....	1059½	
Prince Edward .....	125½	
Newcastle .....	2134	
Home.....	1650½	
Gore .....	1203½	
Niagara .....	400	
London.....	801	
Western.....	60	
	8106½	{ Returns to 5th Feb. 1836, & from 5th Oct. 1836 to 5th Jan. 1837.



C.

Statement of Billiard Table licenses issued by Inspectors of Districts for the years 1836, 1837, 1838, and 1839.

DISTRICT.	No.	REMARKS.
None except in the City of Toronto. 1836. 1837. 1838. 1839.		
City of Toronto, Home District.	2	

Form of Department  
Pay List.

X.

Voucher No. 1.

Upper Canada.

Department Pay                      Half year ending 31st December 1839.  
Account of Salary due to the undermentioned persons in the In-  
spector General's office from 1st July to 31st Dec. 1839, inclusive.

NAME.	RANK.	PERIOD.		Rate per annum.	Amount Currency.	Remarks.
		From	To			
John Macaulay .....	Inspector General.	1st July 1839.	31 Dec. 1839.	365 St'g.	202 15 6½	
J. N.	1st Clerk.	do.	do.	300 C'y.	150 0 0	
P. D.	2nd do.	do.	do.	200 C'y.	100 0 0	
Total Currency.				£	452 15 6½	

Amounting to the sum of four hundred and fifty-two Pounds, fifteen Shillings and Sixpence half-penny,  
Currency.

Examined.                      (Signed)                      Inspector General.

Inspector General.                      Toronto, 31st Dec. 1839.

Y.  
Upper Canada.

General Account of Salaries due to the undermentioned Heads of Departments and their subordinate Officers, between 1st July and 31st December 1839, inclusive.

Voucher.	Department.	NAMES.	Rank & Station.	Authority,	Period.		Rate per annum.	Amount		Currency.	
					From	To		£	s.	£	s.
1	Adj't. Govern't Gen'l's. ment. Sec'y Gen'l's Prov'l Sur'y'r Ex'c. Coun'l Gen'l's Office. Office										

Amounting in the whole to the sum of

Inspector General.

Toronto, 31st Dec. 1839.

Form of General Pay List.



Z.

Governor's Title, &c.

To The Hon. John H. Dunn,  
Receiver General.

Form of Warrant.

You are hereby directed and required, out of such moneys as are in, or shall come into your hands for defraying the Civil Expenditure of this Province, to pay or cause to be paid unto the several persons named in the foregoing (annexed or accompanying) account, the sums set opposite their respective names, being in full of their salaries for the periods therein stated.

Amounting in the whole to the sum of Provincial  
Currency. And for so doing, this, with the acquittance of the said parties, or their assigns, shall be your sufficient warrant and discharge.

Given under my hand at  
this day of

By His Excellency's Command.



Return of moneys received from Magistrates on account of Ale and Beer  
Licenses from 1st January 1838, to the 31st December 1839, inclusive.

Return of moneys  
received by Receiver  
General from Magis-  
trates for half a year.

				Currency.
				£. s. d.
1838.				
Jan'y.	11th.	From Griffith Howell, Esq. J. P.	Demorestville .....	0 10 0
March	2nd.	" William Simpson, Esq. J. P.	Penetanguishine ...	0 10 0
March	26th.	" John Milburn, Esq. J. P.	Queenston.....	0 10 0
April	9th.	" do.	do.	1 0 0
April	16th.	" George Ham, Esq. J. P.	Cobourg .....	20 0 0
August	21st.	" J. Cooper, Esq. J. P.	Nelson.....	0 10 0
1839.				
Jan'y.	14th.	From S. Thomas, Esq. J. P.	Johnstown District.	1 0 0
Feb'y.	23rd.	" Robert Reynolds, Esq. J. P.	Western District ..	2 0 0
March	8th.	" William Anderton, Esq. J. P.	do.	2 10 0
April	17th.	" John Moberly, and Wm. Simpson, Esquires. J. P. }	Penetanguishine ..	0 10 0
June	6th.	Magistrates at Woodstock .....		2 0 0
March	23rd.	" John Mewburn, Esq. J. P.	Queenston .....	0 10 0
June	26th.	Magistrates at Woodstock.....		1 0 0
July	2nd.	" R. Reynolds, Esq. J. P.	Amherstburgh ....	2 0 0
July	25th.	" Henry Webster, Esq. J. P.	Talbot District....	2 0 0
Sept.	20th.	" Jacob Keefer, Esq. J. P.	Thorold.....	4 0 0
Nov.	20th.	Magistrates at Woodstock .....		0 10 0
Total in 1838, and 1839.....£				41 0 0
				E. E.

RECEIVER GENERAL'S OFFICE, Toronto, 31st Dec. 1839.

(Signed) B. TURQUAND, 1st. Clerk.

Statement of Fines received from Magistrates from the 1st of January 1838, to 31st December 1839.

				Currency.		
				£	s.	d.
1838.						
April	16th.	From H. Jones, Esq. J. P.	Western District..	5	0	0
May	12th.	Wm. Hatche, Esq. J. P.	London do....	5	0	0
"	15th.	D. Thompson, Esq. J. P.	Niagara do....	3	5	1
Sept.	4th.	John Mewburn, Esq. J. P.	do do....	0	15	0
Oct.	8th.	Major Bolton, R. E.	Rideau Canal.....	5	0	0
"	8th.	John Mewburn, Esq. J. P.	Queenston .....	0	5	0
Dec.	28th.	do	do .....	0	5	0
"	17th.	C. H. Sache, Esq. J. P.	Bathurst District...	2	10	0
1839.						
Jan.	10th.	C. H. Sache, Esq. J. P.	Bathurst District...	2	10	0
Jan.	15th.	Paul Glassford, Esq. J. P.	Brockville.....	5	0	0
Feb.	28th.	do	do .....	1	0	0
May	29th.	Charles P. Treadwell, Esq. J. P	Longueil .....	2	0	0
Sept.	5th.	David Thompson, Esq. J. P.	St. Catharines....	8	0	0
Dec.	30th.	G. C. Swan, Esq. J. P.	Drummondville....	4	0	0
Total....£				44	10	1
E. E.						

R. G. O.

(Signed) B. TURQUAND, 1st Clerk.

31st December, 1839.

[Copy]

CUSTOM HOUSE, PORT OF TORONTO,  
December, 18, 1839.

SIR,

I have the honor to receive your communication of the 17th instant, annexing certain interrogatories respecting the method pursued in the collection of the Revenue of Customs, to which I beg leave to subjoin the following answers for the information of the Committee assigned to inquire therein, under the commission appointed to investigate the system of conducting the public business within this Province.

Letter from Thomas Carfrae, Esq. Collector of the port of Toronto.

I have the honor to be, Sir,

Your most obedient humble servant,  
(Signed) THOMAS CARFRAE,

John H. Hagarty, Esq.  
Secretary to the Committee, &c. &c. &c.

1st. I do not consider the Revenue Laws are observed as they should be, nor do I think the evasions are in most cases detected. The want that is felt at this Port of a wharf and storehouse, completely under the direction of the Revenue Officers, is one cause of this, there is no control over the wharfingers in the present system, and goods are frequently delivered without any authority from me ; it is also found altogether impracticable to search packages of goods or baggage as strictly as should be done, in the public gaze, on the public wharves.

Revenue laws not observed.

Wharf & storehouse required.

Packages cannot be properly searched in presence of public.

With regard to the evasions by false invoices, the Imperial Statute 3rd and 4th Wm. 4th, ch. 59, sec. 23, points out a sufficient means of correcting them by causing all parties to declare, and if thought necessary, to swear to their invoices, but as I am aware this course is not pursued at other Ports in this Province, it would be invidious to place the merchants of this place on a different footing from other Ports.

Respecting evasions by false invoices.



## 122-3-4 Report on Public Departments. [5th Sess. 13th Parl.]

Teas and fish oils  
principal articles of  
illicit trade.

Revenue Cutter re-  
commended.

3000 chests of tea  
annually smuggled.

In answer to the latter clause of the first question, I should say that the principal articles in which illicit traffic is carried on to any extent, are those that are prohibited by the Imperial Statute; these are Tea, and Fish oils, of which large quantities are constantly being imported. It would be impossible to put a stop to this without a sufficient guard on the Coast, of which guard, I think a Revenue Cutter would be the cheapest and most efficient form. I have no data from whence to form a correct estimate as to the extent of this traffic, but I should think that there cannot be less than 3000 chests of Tea annually brought into this Port alone.

2nd. There is sufficient power given by law to Revenue Officers to search for smuggled or contraband goods, both before and after being landed from any vessel, and also after arrival at their destination.

Officers sufficiently  
protected.

The proof lies with the owner or claimant of the goods seized, and officers are quite sufficiently protected from the consequences of any erroneous seizure, by the 72nd sec. of the before recited Act.

Powers of Revenue  
officers restricted by  
Imperial Statute.

3rd. It would have been advisable to have increased the seizing power of Revenue officers, could it have been done by authority of the Provincial Legislature; but it has been declared by the Attorney General, that section 14 of the Provincial Statute 4th Geo. 4th, chap. 11, although only a little stronger in this respect than the Imperial Statute, on a seizure made under it, and laid before him for his opinion, to be altogether nugatory: I would suggest that all foreign goods carried from one British Port to another should be accompanied with a permit, and that forfeiture should accrue from neglect of parties to provide themselves with this precaution. Collectors are now required when called upon, to give such permit, but no penalty follows should the goods be unaccompanied with it, as there is now no check upon goods arriving coastways, it will readily be conceived how easily frauds upon the Revenue may be constantly carried on in this manner.

Permit should be re-  
quired from one Brit-  
ish port to another.

KINGSTON, November 23rd, 1839.

SIR,

Letter from James  
Sampson, Esq. In-  
specter of Midland  
District.

In compliance with the desire of the Committee appointed to inquire into Public Accounts, &c., I have the honor to annex hereto, my answers to the interrogatories transmitted with your letter of the 18th inst.

I have the honor to be, Sir,

Your most obedient Servant,

John Hagerty, Esq. (Signed)  
Secretary to the Committee.

JAMES SAMPSON,  
Inspector Midland District.

Answer to the First Interrogatory.

Licenses issued.

The number of Licenses issued by me during the last annual period—namely from 5th January, 1838, to the 4th January, 1839, were *Tavern* 139. *Shop* 25, and *Still* 6. *Tavern* Licenses are issued on the production by the applicant of a certificate signed by the Chairman of the Sessions, granting

the permission, and on the payment of the legal duty and fee—Shop Licenses on the payment of the duty solely, and Still Licenses on the production of the prescribed Requisition and payment of duty and fee.

*Second.*—I am certain that Licenses are not issued to all, or even a majority of those who sell spirituous liquors by retail, in Shops, Taverns and Tippling Houses.

Licenses not issued to majority of the persons retailing Spirituous Liquors.

*Third.*—It is impossible for a District Inspector under the present laws which give him no official power to that effect, to ascertain the particular persons who evade the laws in question. Suspicion from appearances, and moral certainty from hearsay are in general his only evidence.

*Fourth.*—The only means now in my power to detect persons evading the laws are to invite and encourage individuals to procure or give evidence against them; for since the passing of chap. 4 of 6 Wm. IV. (vide Sec. 2) no means are at the disposal of the Inspector or public informer to create a fund for the purpose of rewarding those who could secretly furnish him with sufficient proof. I am not by law allowed a Deputy, therefore no person acts under me.

Inspector has no power to obtain evidence against delinquents.

No deputy allowed.

*Fifth.*—From the foregoing answer, it will appear that my department is insufficient for such detection, in other respects it is adequate to the due performance of its duties.

Department of Inspector inadequate.

*Sixth.*—Attempts are continually made to evade obtaining Licenses, as will appear by answer to No. 2, even of those persons who obtain certificates from magistrates, and who, almost in all instances continue *old* or open new Taverns thereupon, there is at the close of every annual period a number who have failed to comply with the law; while others put off to a late period of the year their application at the Inspector's Office. I would instance the last year, when out of 159 permissions granted by the Bench, the number who actually took out Licenses was 139, and of these no fewer than 38 came forward within the last month of the year. I also adduce the state of the current year; when of 193 holders of certificates up to this date only 148 have obtained Licenses, while it is morally certain that nearly all the remainder are Innkeepers. In *one* instance only *last* year and another *this* have I been able to convict offenders of this description.

Attempts continually made to evade obtaining of Licenses.

*Seventh.*—I consider that considerable improvements might be made in the present system, and that much improvement in the laws which govern the duties of District Inspectors is required. The withdrawal of the moiety of fines imposed, from the informer, as adverted to in my reply to No. 4, deprived the Inspector of the only means which he possessed of obtaining by reward such information as frequently enable him to succeed in bringing offenders to conviction; and of retaining a fund for such contingencies.

Moiety of fines to informers recommended.

Another obstacle has occurred to frustrate my attempts to prosecute offenders successfully, and this is the want of power in the Magistrate to punish summarily and sufficiently, witnesses who treat with contempt sub-pœnas to appear and give testimony; a fine for such contempt ought to be authorized, or in default of means, imprisonment; each to such extent as to afford no object in the primary offenders buying the witness or for the witness to be so bought.

Witnesses refusing to attend and give evidence should be punished.

With respect to the holders of certificates above noticed, I think that to remedy the evil alluded to, it might be enacted that they should on pain of forfeiture, avail themselves of the same by a certain day, or it might be provided, that the *issuing* of such certificate by the Clerk of the Peace, be taken as sufficient proof that the holder thereof was a Tavern keeper, and retailer of wines and liquors.



In reverting to my answer to No. 3, I would observe that a deficiency of what I would designate *Inquisitorial* power has been felt in the performance of my departmental duties.

Inspectors should be authorised to enter premises.

The Inspector ought to have the authority of law at any seasonable hour to enter the premises of suspected persons, to compel all those found therein to give him their names, and to make such other inquiries as might to him appear necessary, with a view to bringing offenders to justice. He ought moreover to be empowered with the appointment of deputies, to act for him in this and various other occasions.

Difficulties in regulating Stills.

With regard to Stills, I beg to notice that the Inspector is liable to meet with many difficulties in regulating them; and I have, in a communication to the Honorable John Macaulay, in reply to his letter to me, dated 30th last September, given my views at some length thereon; and I respectfully refer the committee to this paper.

Remedy required for deficient manner of collecting duties on Steam-boats.

Although not referred to by the Committee on that head, I take occasion to observe that a remedy is much required for the deficient manner in which duties on Steam boats are necessarily collected, under the present system. On the 23rd of last October, I was addressed by the Inspector General officially on this subject, and in reply to this communication, I submitted my view of the subject; to which document I would also most respectfully direct the attention of the Committee.

(Signed) JAMES SAMPSON,  
*Inspector Mid. District.*

Kingston, November 23rd, 1839.

KINGSTON, *March 21st*, 1839.

MY DEAR SIR,

Letter from Mr. Sampson to Inspector General.

I am much obliged for the perusal of Mr. Wilson's petition on the affairs of his department, his course for fulfilling the object of improvement in the laws regulating the business of the Inspector, is probably the best. For the session of Parliament of 1836, I drew up the sketch of a Bill, which, when purged of its crudities, might have improved our condition much, though I am aware it was far from complete. I suspect the Bill now before the house is either the same, or a modification of it. Had you been Inspector General at that time, it would have been submitted to you; nor would I have allowed the present session to pass without communicating with you on the subject, had I not been led to infer from personal conversation, that you did not see a prospect of soon being able to give your attention to the affairs of your late appointment. I shall now give you a detail of the several provisions which seem by me to be required, and

Evils of 6 Wm. 4th. ch. 4.

1st. With respect to 6, Wm. 4th, ch. 4, it appears to me to have done as much mischief as Mr. Wilson attributes to it. The depriving the prosecutor of a moiety of the fine, withdraws from the Inspector the only means which he had of procuring funds for the payment of secret information.

By me, with a few exceptions of donations to certain purposes, all the moneys I returned were applied to that, and the defraying of other expenses incident to prosecutions, and not provided for by law. The object of the Legislature in having thus altered the law, was doubtless to remove the odium of *lucre* from the office of informer, but when it is recollected, that this kind of information is seldom if ever tendered from motives of patriotism, but on the contrary, if not for gain, to indulge revenge, or some other unamiable feeling, it is evident that in withdrawing the most inviting, and not the most vicious incentive, you neither improve morals nor subserve the laws.

2nd. A remedy is required for what you are aware has long proved a great obstacle to the successful prosecution of offenders: of late in few instances have the witnesses subpoenaed come forward to give testimony, and unless a provision be made by law to compel them to obey the Magistrate's summons, Inspectors must relinquish all hope of laying information before Magistrates with the prospect of success.

Provision required by law to compel witnesses to give testimony

The penalty for contempt ought obviously be as large as that for the primary offence: in order that no advantage will exist in buying off the witness. It may be objected to the necessity of such a provision as this, that the Magistrate has the power of issuing his warrant, against the recusant and committing him; but as it may prove no easy matter to bring the witness and defendant together at a given time after the first attempt has failed, the latter gains his object and the former gets off with a reprimand, or at most a few hours confinement.

3rd. The law imposing a duty on Steam Boats has expired, but even while it did exist, it was evaded by the majority of owners, it was a very legitimate source of revenue, and ought, I think, to be revived. But the late law was defective inasmuch as, that no particular Inspector had any defined jurisdiction: for the reason, that no port is attached to any prescribed District, nor does any Boat that I know, ply solely in one. To remedy this, I think, that each Steam Boat ought to be declared under the controul of the Inspector of that District in which she lays up for the winter season,—another defect in the late law, was that it does not provide for the levying of fines on the premises of the Boat, on which the offence might be committed. By reference to the returns, you will perceive that a very small proportion of the Steam Boats plying within this section of the Province took out licenses during the existence of the law imposing duties thereon.

Law imposing duty on Steam-boats defective.

4th. In the draft of the Bill which I submitted, it was made obligatory for persons who had obtained permission to receive Tavern Licenses from the special sessions to take them out before the expiration of a given time from the date of the permission so granted (say two months) whether the certificate had been obtained sooner or later during that period: and that if the applicant failed to do so accordingly, the permission or certificate, as the case might be, should become a non-user or void, and the Inspector restricted from issuing the license so allowed. No year passes with me, that the Revenue does not lose, by the advantage which persons who thus obtain permission, take of the same, under the pretence that having done so, is prima facie proof of their qualification or at least of their bona fide intentions.—In this District, I think there is an average of twenty annually who evade the duty altogether in this way, at present assuming the difficulty of bringing such persons to justice, the only check on them is to refuse them renewed certificates at the following sessions; but this is no check or punishment on those, who set out at the commencement of the year to keep Taverns, but do not continue them for another year, nor on those who obtain a renewal under the indulgence of a Bench of Magistrates, who are easily overcome by the plausible supplications of such as are reported by the Inspectors as defaulters.

Provisions recommended in draft of bill.

On an average 20 evade the duty.

Remedy proposed.

In some cases inefficient.

5th. In the Draft of the Bill before mentioned, it is proposed to repeal the 5th section of 34 Geo. III. and to make a better provision for the transfer of license which is a form now much abused: and in case of the removal or death of the original incumbent, to render it necessary that the person applying for an assignment, should obtain the same from the same Tribunal which granted the previous permission, namely the sessions; and that the Clerk of the Peace should notify the same to the Inspector of the District.

Repeal the 5th Sec. 34th Geo. 3rd, and make better provision for the transfer of Licenses.

6th.—Under this head I would propose an amendment in the still duty acts. At present the law empowers the Inspector to enter the premises of



Amendment in the present Still Duty Acts proposed.

No provision in cases of unlicensed Stills at present.

How frauds committed.

How they might be prevented.

Inspector should be allowed an assistant as he cannot be both informer and witness.

Restriction of Inspector's salary to £100 should be removed.

The exact location of each Tavern should be stated in the license, and no transfer allowed without authority.

Greater facilities should be afforded in cases of prosecutions.

No special tribunal to which the Inspector can resort.

Accounting for fines.

The Inspector should be armed with some greater authority than at present possessed by him.

Some better mode might be adopted of preventing fraud than exists at present.

*licensed Stills*, when he suspects a fraudulent requisition to have been furnished him, and after certain preliminaries to measure the same; but there is no provision arming him with the necessary power in cases of unlicensed Stills; a Still may thus be in operation, and the Inspector perfectly aware of the fact, without being able to obtain that legal proof necessary to the conviction of its owner. In cases where such stills are working at a distant part of the District, it has been found most difficult to serve the owner with a summons, either from his name not being known or from his being able to elude the service until the day named in the summons was passed; evidence is likewise difficult in many instances, to be come at in such cases.

The Inspector therefore, should be indued with power to enter and seize in such cases, and a fair opportunity be given to the defendant to prove his innocence; in default of which his property should be confiscated after a certain period.

It would further be desirable that in all requisitions for Still licences the term *admeasurement* alone be used; it is easy to measure a still with a stamped measuring vessel, and to procure a person to accompany the Inspector to assist in the operation, and who afterwards could give evidence in the premises; but it would be difficult, if not impossible, to procure the attendance of a scientific gauger for such purpose, & as the law now stands it is incumbent on the Inspector to *measure* and *gauge* as the contents may be stated in the requisition—were the Inspector himself skilled in the latter practice, his knowledge would be useless in as much as that as informer he becomes incompetent as a witness.

Wish respect to Mr. Wilson's difficulty of "making brick without straw," it may be easily, and I think ought to be, removed, by repealing a clause in the Act now under consideration, which restricts the Inspector's per centage to £100 per annum; the process would be as simple, as the measure would be just and salutary.

7th.—It would be important that all licences for Taverns, Shops & Stills should express the *exact* location for which such licences are granted, instead of giving the latitude of the whole "*Township*" as at present. The number of the lot in the Township, or the designation of the house, if in a town, by number, or the name of the owner of the premises should always be expressed, and no transfer from one house or premises to another tolerated except by authority.

8th.—There is something deficient in the facilities afforded the Inspector or other informer to carry on prosecutions. There ought to be some fixed and obligatory tribunal to apply to in such cases, something analogous to that which the Collector of Customs can resort to. At present the Inspector obtains as it were by favour or condescension the attendance of a quorum of Magistrates, to hear the complaint, and it often happens that conviction and judgment are not followed up by execution.

This requires a remedy as well as the accounting for fines occasionally levied under the acts relating to the Inspector's duty.

9th.—Something more inquisitorial is required in the authority of the Inspector than now exists. This officer I think should be armed with power to make entries into suspected houses, by deputies or in person, and on finding proof therein of illicit dealing, have the means of compelling persons to attend and give testimony in the case. I have observed that in some of the Colonies all measures, glasses, and other indubitable signs of the *trade* found in certain situations, are taken as evidence of the fact of carrying it on—but this is too vigorous for us, some efficient but more constitutional mode might perhaps be devised for our benefit.

I have put down in a hasty and rather slovenly manner, in the above sketch, the principal items, which at present occur to me, as improvements in what may be termed our excise laws, which I anxiously wish to see rendered efficient.

This imperfect sketch is presented, in the hope that the matter may be well digested, and the law rendered at once as perfect as circumstances will admit.

I hope therefore before any general law is passed for their melioration that the matter may be well digested; for I should rather suffer for a time the inconvenience of imperfect laws, than have such tinkering of them as would render them constantly in need of remodelling. It occurs to me that it would be well for the Legislature to require the attendance of a certain number of such District Inspectors as the Inspector General might select to attend any Committee of either House which might be named, to digest the laws in question.

I remain, dear Sir.

Faithfully yours,

(Signed) JAMES SAMPSON.

The Hon. John Macaulay,  
 &c. &c. &c.



Moiety to informers taken away, 6 Wm. 4 chap. 4, being the chief incentive.

Abstract of imperfections, and amendments recommended.

Witnesses though subpoenaed will not appear.

Penalty for contempt ought to be as great as primary fine, that no inducement might exist to buy off witnesses.

Inns.

Steam Boat licenses act—expired—when renewed—should put Boat under Inspector where she winters—also power of distress on the premises of the Boat.

Steam Boats.

Tavern Keepers ought to be compelled to take out Licenses within fixed time after certificate—about 20 defraud revenue annually, in Midland District, not continuing the year, ought to be refused renewed certificates.

System of transferring licenses should be altered.

Stills.

#### STILLS.

Inspector has no power of entering unlicensed Stills to examine.

Difficult to serve summons in distant places.

Inspector should have more power of entry.

*Measure or Gauge.*—Should be *measure* only, as Inspector cannot give evidence and may not have gauger.

Inspectors.

Salary should not be restricted to £100.

License ought to describe exact location of place—ought to be regular tribunal to prosecute.



SALTFLEET, 25th November, 1839.

SIR,

In compliance with the request of the Committee assigned to inquire into the duty of the Inspector General of Public Accounts, and the system pursued in his office, I beg to transmit to you for the information of

Answer from Hon. John Willson, Inspector District of Goro.



the committee, the following answers to the several interrogatories contained in yours of the 18th instant.

I have honor to be,  
Sir,  
Your most obedient and  
very humble servant,  
(Signed) JOHN WILSON.

John H. Hagarty, Esq.  
Secretary to Committee, &c. &c.

*First.* The number of Licenses issued by me for 1838 was 166, of which there were for

No. Licenses issued for 1838.	Taverns.....124	} Amounting as above, to 166.
	Shop Licenses..... 28	
	Still Licenses ..... 14	

Taverns how licensed      *Tavern Licenses* are granted to every person producing a certificate from the Court of General Quarter Sessions of the Peace, and signed by the Chairman thereof—stating that such person is allowed to take out a license upon his paying the sum of ——— pounds, ——— shillings, &c.

Shop Licenses how issued.      *Shop License* is issued upon the personal or written application of the party, or any person for or on their behalf, who at the same time presents the money, if for a license in a Town, (having been recognized as such in granting certificates by the Court,) £7 10 0; if beyond the limits of such town, £5 0 0.

Still Licenses how issued.      *Still Licenses*, upon requisition of the party as per form (see 4, Geo. 4, chap. 13, sec. 2nd,) but upon the party stating verbally or in writing that it is the same as formerly licensed, no new requisition is required, until informed that a new still is erected or the old one altered.

Those in use not all licensed.      *Second.* I am convinced that Licenses are *not issued* for all shops, inns and stills that should have the same, (for further explanation, see No. 2.)

Means used to detect fraud.      *Third.* The only means I have of ascertaining the number of Licenses that ought to issue, is by making inquiry as opportunity may offer, concerning shops, stills or taverns kept in townships, towns or places, or on or along certain roads, &c. As also by comparing the lists entered on my books for previous years. Formerly I made it a rule to make frequent excursions through the district, in different directions, to see that no fraud was practised, and sometimes sent other persons so to do. I have once been furnished by the Clerk of the Peace with a list of persons having obtained certificates from the Court, and I have now by me a list of the certificates granted in the early part of the present year, but no more. I have also strove to get the names of the persons having certificates from the Court, but who had neglected or refused to take out a license published in the newspapers, but failed in the attempt, as may be seen also in No. 2.

Further means used to detect offenders.      *Fourth.*—I have used exertions in various ways to detect persons who may evade the law and omit obtaining the necessary license. I offered one person a list of twenty names in the town of Hamilton, with the promise of \$20, or one dollar for each person against whom sufficient evidence should be furnished to produce convictions, over and above his allowance as witness, but that he would get no part of the penalty. This was declined, although a person who had formerly served my purpose. I made the same offer to another person who I had formerly used, but he also declined. I find, that



for any reward I can feel myself justified in offering out of my own pecuniary means, is totally insufficient. I have mentioned the names of persons in Hamilton who are unlicensed, but without effect; this question with almost all the others are more fully answered in No. 2.

See No. 2.

*Fifth.*—The only inadequacy to the due performance of the duty assigned of which I am aware besides the total insufficiency and derangement of the Law, is the lack of legal power in the Inspector to appoint a Deputy or Deputies; a measure attempted during the 10th or 11th Parliaments, or both, but failed.

Total inadequacy of the present system.

*Sixth.*—It is my opinion there is a very great disposition in many persons to evade the Law—and that the Law because of its weakness is evaded by probably one third of the number of persons who ought to take a license,—this also is further explained in No. 2.

Evasions amount to probably one third of those who sell.

*Seventh.*—I consider the system under which I now act totally insufficient, and the whole foundation of the internal revenue undermined by some of the enactments of the 6 Wm. 4 chap. 4,—the difficulty of Inspectors is further increased by the 2nd Vict. chap. 24. It would be unworthy of belief were I to assert, that generous compensation produces no excitement to exertion.

Considers the system wholly inefficient, &amp; rendered so by the present Statutes.

The Inspectors are restricted to ten per cent (enough) until it amounts to £100, after which they get nothing, mean time the collectors have their compensation greatly increased by being put in the receipt of 12½ per cent until it amounts to £125, after that they are in receipt of 5 per cent until it amounts to £300. Collectors and others wishing to maintain the law and prosecute offenders are entitled to half the penalty which affords the means of compensating deputies and others who make seizures or bring information. The inspectors are left without any means whatever of procuring information or of compensating those who otherwise might be induced to furnish it, this is *making brick without the usual allowance of straw*. The revenue laws when revised, amended and framed, so as to be efficient should be made permanent. The laws that effect the exercise of Judicial power for the suppression of crime and those that effect the collection of revenue for the maintenance of the Government, are always endeavoured to be disturbed or deranged in their due course, in fluctuating times, and the disposition of those Parliaments that are given to change.

Disproportion of allowance to Inspectors and collectors, another cause of the inefficiency of the system.

Inspectors without the means of compensating informers.

Feeling deeply the insuperable difficulty with which I had to contend in the discharge of my duty as Inspector, induced me to draw up a statement of the same and transmit it to His Excellency the Lieutenant Governor on or about the 8th March last, and which I afterwards understood was sent to a committee of Finance, and upon my suggestions mainly, a Bill was founded, a printed copy of which was sent me, in the margin of which I offered various amendments and alterations and returned it to a member who gave it to one of the committee, but unfortunately it did not become a Law.

Statement of these difficulties and discouragements drawn up and transmitted to the Lieutenant Governor, (No. 2.)

Having been at some pains in drawing up the said statement to His Excellency the Lieutenant Governor, I have enclosed herewith a copy of the same, which is No. 2, as containing more full information on the subject referred to in the several questions. There are contained in it several statements that appear personal; they were not intended to be accusatory, but they are true in all particulars, and I could not tell my tale without stating them as they are.

Copy of No. 2 enclosed herewith.

Since the time of making that statement or petition, I have made some further discoveries and observations. During the time of holding the Spring Assizes I made an attempt to prosecute the keepers of Billiard Tables in the town of Hamilton by way of Indictment, but the presiding Judge, Mr. Justice Sherwood, was of opinion that such procedure was not in the contemplation of the law. I therefore had to relinquish it altogether.

Billiard Tables, attempt to prosecute certain keepers of, ineffectual.



Gross evasions of the law in several particulars.

I need not here repeat the evils this ensnaring branch of gambling produces, but I have been foiled in every attempt to procure the requisite information or to induce any one of them to take a license, and in addition to what I have said in No. 2, I would add, that in my opinion such persons should be liable to be tried either by *indictment* at the Quarter Sessions or by *information* before two or more Justices of the Peace. I beg further to state that in the Town of Hamilton (no doubt in other Towns also) the Grocers are in the practice of selling not only Wine as stated in No. 2, but also almost all sorts of compounds under the name of *Cordials*, *Mints*, *Noyeau*, *Raspberry Wine*, *Currant Wine*, &c., some of which are half or more than half *Brandy*, *Rum* or *Whiskey*, as the case may be; and all this done under a Beer License, which is another reason why the laws should be more efficient, and the Beer as well as spirituous Liquor License placed under the charge and inspection of the Inspector.



Copy.

Statement transmitted by the Inspector to the Lt. Governor—(No. 2.)

To His Excellency SIR GEORGE ARTHUR, K. C. H. Lieutenant Governor of the Province of Upper Canada, and Major General Commanding Her Majesty's Forces therein. &c. &c. &c.

MAY IT PLEASE YOUR EXCELLENCY:—

The petition of John Wilson of Saltfleet, in the County of Wentworth and District of Gore, most respectfully represents.

The whole foundation of the Internal Revenue undermined by the act passed in the 2nd Sept 12th Parl: (6 Wm. 4)

That your Petitioner was appointed Inspector of Shops, Stills, and Inn-keepers Licenses for the District of Gore in the year 1816. That in the discharge of the duties of that office your petitioner always using every degree of forbearance compatible with his duty, has been enabled to pass through every change of law and pressure of times without being met by any insuperable difficulty, until a law was passed in the 2nd Session of the 12th Parliament or 6 Wm. 4, ch. 4, by which, as if by design, the whole foundation of that branch of internal revenue became undermined, & the inefficiency of the Law has become manifest by that branch of the revenue becoming stationary or perhaps falling off, that would otherwise have greatly increased. In the 2nd clause of the above named act it is provided—"that no part of the fines which may be levied under the authority of this or any former act shall be paid to any informer, any provision in any former statute of this Province to the contrary notwithstanding." By this measure an entire change has taken place, the practice had obtained for a length of time, for any person to become the informer and claim his moiety of the penalty, instead of requiring the prosecution in all cases to be conducted by the Inspector, and prosecutions were conducted in both ways. Your Petitioner always taking notice of proper and well founded complaints, and the liability that dealers in and retailers of Liquors, feel themselves exposed to, had the effect of producing some tolerable degree of punctuality. But no sooner was the above change in the Law made known, than all complaints ceased and no person could be found offering information either to the Magistrates or Inspector. Your Petitioner has offered small pecuniary rewards to such persons as he thought would be most likely to accept of the same, but such means being inadequate, individuals will not come forward to prosecute for themselves, or offer to do it through the public officer, and thus the Inspector is left without the means being afforded for the procurement of the information necessary to enforce those highly penal statutes on which a fair and increasing item of internal revenue so entirely depends, and the abuse or neglect of which to a large extent deeply affect the public morals. That such an act should have been passed is the more extraordinary as in the provision made in the same

The moiety of the penalty withheld from informants, the principal cause of failure of detections.

Evils arising from this alteration of the Law.



act to regulate the manner of licensing ale houses, no such change in the disposition of the penalty has taken place—nor yet with the seizures made under the authority of the collectors of customs, or licenses to pedlars, or in respect to any other penalties for offences against the Law, with which your petitioner has been acquainted. Your petitioner has endeavoured notwithstanding the difficulties thrown in his way to have the law carried into effect, and in the winter of 1837, procured one person in the town of Hamilton to be fined; but no steps were even taken by the Magistrates for the collection of the fine or the enforcement of the penalty, in any other way. The same person went into another house in a conspicuous part of the town and opened a Tavern, which has been kept ever since as notorious as any other Tavern in the District, and without any License for the years 1837 and 1838, and up to this time in the present year. This circumstance prevented your petitioner from proceeding regularly through every town and Township in the District, as he had intended. Your Petitioner made one effort more to sustain the law, and in the hope that the exposure of the names of such of the defaulters as had taken out certificates from the Magistrates to enable them to take out a license, but had neglected so to do, might be the means of causing some of them at least, to take out their license. Your Petitioner procured an order of the Court of Quarter Sessions on the 9th October 1838, (similar to one made and carried into effect in the City of Toronto for the Home District some time previous), that the Clerk of the Peace should cause to be published in all the Newspapers of the Town of Hamilton, the names of all persons in the District who had obtained certificates but had neglected to take their licenses. Let it be remembered, that the Clerk of the Peace is furnished quarterly with a list of all persons having taken out a license the year previous, so that he is the only person in possession of both licensed and unlicensed persons. This order was never complied with, and your Petitioner making enquiry in open Court, in January last past, the Clerk of the Peace answered, “that it was not his duty to comply with the order, and that it was a point at which he meant to make a stand. Thus has your Petitioner found himself beset with many difficulties in every attempt to carry the law into effect. Another difficulty which is local in its nature has arisen. In enumerating the powers granted by the 18th section of the 3 Wm. IV. chap. 17, entitled “An Act to define the limits of the Town of Hamilton, in the District of Gore, and to establish a police & public market therein,” it is among other powers granted, “to regulate and license victualling-houses and ordinaries, where fruit, victuals and *Liquors not distilled* shall be sold, to be eaten or drunk in such houses or groceries.” And the first police was headed by the late Judge of the District Court, a gentleman learned in the law where licenses were granted to houses of the above description, as also to houses selling ale, beer, cider, &c., the parties were informed that they might sell wine without any further license, it being a liquor not distilled; and thus has one unintentional and isolated expression defeated the whole spirit and intention of the law in that behalf; for every one that has chosen has sold wine under such license without let, hindrance or molestation. Your petitioner rather wishes to have the law amended, than to come into collision with such opinions, backed as they would be by the prejudices of others.

Discrepancies in the same act.

Inspectors not properly backed by the Magistrates in the execution of the laws

Another effort made by the Inspector to sustain the law.

Order of sessions made for the purpose.

Order not complied with by the clerk of the Peace.

Further deficiency in the law pointed out.

Your petitioner begs leave to state his opinion,

1st. That the law should be altered so as to give the informer one moiety of the penalty.

Several alterations recommended by the Inspector.

2ndly. That the penalty should be so far fixed as that it should always exceed the amount of the license fixed by the magistrates to be paid in the same city, street, town, township, village or road, in, on, or along which the offence may have been committed.

Penalties, amount of.



Hamilton Police law.

3rdly. The alteration of the Hamilton Police Law, so that the beer and ale license should be brought under the same systematic regulation, and their license passed through the hands of the Inspector.

Fee to Justices recommended.

Benefits of this plan.

4thly. The Justices in their several divisions should give recommendatory certificates to all applicants for a Tavern or Beer License, which applicant should carry to the court, where the merits of the same might again be discussed, if thought proper, and the sum to be paid fixed, and then, as now is the case, the certificate to the Inspector to issue, for which the Justices should have a fee, as this province affords no wealthy class that can afford their services for nothing; and they are scattered throughout the District so that seldom more than from 7 to 15 are in attendance in court at once, altho' not less than 100 in the District. Such a regulation would give a vast weight of influence to the Justices which they do not now possess. Too many taverns, beer shops and groceries, and little else than demoralizing tipling houses in their several neighbourhoods, and if they can get their licenses independent of the neighbouring Justices, they will neither brook their reproof nor stand in awe of their threats.

4. Geo. 4, ch. 13, recommended to be made perpetual,

5thly. The 4th Geo. IV. ch. 13, entitled, "An Act prescribing the mode of measuring the contents of Wooden Stills, and also for fixing the rate of duty to be paid on all Stills used for the distillation of spirituous liquors within this Province," and which expires with this session, should be made permanent, as it has been sufficiently tested for sixteen years, without having undergone any alteration, or ever having been attempted.

Billiard Tables in the town of Hamilton not licensed.

In what consists the difficulty of conviction.

Your Excellency's petitioner further represents, that there are at this time, as he verily believes, two or more Billiard Tables kept in the town of Hamilton, one of which your petitioner believes has been in operation for two years, kept by Tavern-keepers as an appendage to their Taverns, and for the purpose of drawing custom thereto, and they are not licensed as required by the 50 Geo. III. chap. 6, and absolutely treat with contempt all threats of prosecution or attempts made to cause them to take a license. Your petitioner has not been able to obtain such information as in his opinion would warrant a prosecution although their constant and public use is notorious to all. They are ensnaring and demoralizing beyond most other species of Gambling and should be prevented by all proper and lawful means and are the resort of Tradesmen, and Merchants Clerks, who learn there to wrong their masters; and such merchants as sport upon other mens capital. The difficulty at coming at them consists in the enactment of having "any Billiard Table set up for hire or gain, directly or indirectly," as by the second section of said Act.

Remedy in this case proposed.

6th.—The law should therefore be so amended that any keeper of a Tavern, Ale house, Ordinary, Victualler, Grocer, Confectioner, Recess, and all and every other person or persons keeping houses of entertainment, accomodation or boarding, who shall have or keep a Billiard Table in such house, out-house room or building, connected with or attached thereto, should be subject, as by the said act is enacted. For what else are they kept, but for gain or hire; direct as to price per game, or indirect as to draw custom to their houses, but penal laws are construed strictly; hence the difficulty.

Injustice to the Inspectors from the percentage as at present allowed.

Whilst all these difficulties have been accumulating respecting the internal revenue, and the Inspectors courtailed, narrowed and limited in their pecuniary reward for their services, the collectors have been authorised by the 7th Wm. 4th chap. 25, to retain twelve and a half per centum until their allowance amounts to one hundred and twenty-five pounds; afterwards to retain five per centum until the whole shall amount to three hundred pounds per annum. The Inspectors in the mean time are restricted to ten per centum until their allowance shall amount to one hundred pounds, as by the 10th



section of 4th Geo. 4, chap. 13, and nothing beyond. Your Excellency's Petitioner therefore respectfully states, that in his opinion it would be a very convenient thing for the Inspectors, and just and reasonable towards the public, that this restriction should be taken off.

Allowance should be altered.

It is also the opinion of Your Petitioner that if the different Provincial enactments referred to were altered and amended so as to accord with the above suggestions, the energy thereby infused would immediately increase the revenue more than twenty-five per centum.

Probable increase of revenue from these alterations.

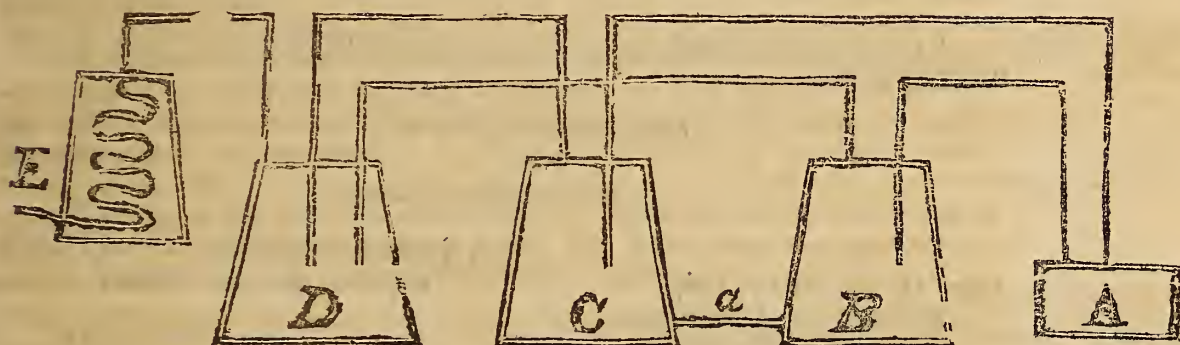
Your Petitioner formerly detailed several of the matters of complaint to the Attorney General and the late Inspector General—but the great pressure of weighty matters prevented the former from giving that attention to the subject that he otherwise no doubt would have given.

Your Petitioner therefore prays that Your Excellency's attention may be drawn to examine into the merits of the matter of complaint and that such measures may be recommended to the proper quarter, as in Your Excellency's wisdom may be thought fit and proper, and your Petitioner as in duty bound will ever pray.

His Excellency's attention solicited to these matters.

(Signed) JOHN WILLSON,

*Saltfleet, 8th March 1839.*



Let A be the Boiler for generating steam for heating the beer in the tubs, B the common beer tub upon which the duty is levied, D the doubler for receiving the low wines, and E the flake-stand containing the worm. It will be seen that by erecting a second Beer-tub C, having steam pipes connecting with A & D, and also a tube *a*, connecting immediately with B, the charge in the tub B may by turning a cock be forced into C, which is generally done after the strongest of the liquor has run off. A fresh charge is then put into B, and thus the operation is carried on with nearly double the rapidity as by the common method contemplated by law. The question then is whether the first act referred to embraces this description so as to make the tub B liable for duty on its whole contents; if it is not so embraced the law should be made to bring it within its purview, as it is a system of double distillation and a very great fraud upon the revenue; and to my no small surprise I found nearly all the distillers have adopted the practice, and when the charge in B is only one half distilled, it is forced into C and so the process of distillation is carried on rapidly in both tubs.

Description of the machinery.

Mode of working.

This mode is in point of fact a fraud upon the Revenue.

In a late tour through part of the Counties of Wentworth and Halton I discovered several Stills in operation with additional tubs, which I know not better how to describe than by the diagram of the opposite side, but of which I took no official notice, having very serious doubts whether the provisions of 4 Geo. IV., ch. 13, section 5, really embraced this description, knowing also that they are not exactly of the sort contemplated when the act.



Doubts as to the ap-  
plication of the still  
licence laws

was passed, and it was my intention to have communicated this particular, with many more, to the Inspector General, now that that office is filled by a Gentlemen with whom I feel I can freely communicate. Another difficulty also prevented me from taking any decided measures with any distiller, was the inexplicability to me of the 2 Victoria, ch. 24. I believe myself fully justified in receiving Still Licence duty under the old still licence-laws, but have doubts whether I could succeed in prosecuting under them, for defalcations or frauds committed against laws that have been passed specially for another class and description of Stills and under which I know I could sus-  
tain no action.

Toronto, 9th December, 1839.

Letter from the Hon.  
P. Vankoughnet, In-  
specter of Eastern  
District containing  
answers to certain  
queries addressed to  
him by Committee  
No. 1.

Sir,  
I have the honor to acknowledge the receipt of your letter of the 18th ultimo, transmitting by direction of the committee assigned to enquire into the duties of the Inspector General of Public accounts and the system pursued in his office, certain interrogatories to be answered by me as In-  
pector of the Eastern District.

Your letter was received but a few days previous to my departure for this place to attend my duties in Parliament, and consequently I had not time to comply with your request until the present moment.

I now have the honor of herewith enclosing my answers to your several Interrogatories.

I have the honor to be,  
Sir,  
Your obedient Servant,

JOHN H. HAGERTY, Esq.,  
Secretary to Committee,  
No. 1, Toronto.

P. VANKOUGHNET,  
Inspector Eastern District.

(Answers to the 1st Interrogatory.)

Answers.

For the year 1838:—

In the Eastern dis- trict.	Inns .....	60
	Shops .....	29
	Steam Boats .....	1
	Stills.....	1

System of granting.

The system of granting Licenses is as directed by the laws of the Province.

2nd. I do not.

Innkeepers licences,  
number of, how as-  
certained.

Law does not com-  
pel a person to take  
out his license after  
taking out his appro-  
val.

3rd. The only way that I have of ascertaining the number of Innkeepers' Licenses that ought to issue, is by applying to the Clerk of the Peace for the number of approvals that have been taken out—and by whom.—Yet the law does not compel a person to take out a license after taking out his approval—consequently I have no way of ascertaining if he sells without a License, except by information and procuring witnesses to prove the fact—and it frequently happens in proceeding to prosecution, notwithstanding

all the vigilance and exertion that I can bestow, the offender escapes conviction from the impossibility of drawing from the witnesses the real facts of the case, so reluctant are they to be the instrument of bringing him to punishment.

Difficulty of convicting offenders.

With regard to Shop and Still Licenses, there is no other way of ascertaining, excepting by information and endeavouring to prove the fact.

Shop and Still Licenses.

4th. I make every exertion by constantly inquiring of such persons whom I suppose frequent the houses of those whom I suspect of selling without license, but I have seldom been successful.

By enquiry from those resorting to such houses.

5th. I think it is not.

Thinks not.

6th. I am satisfied that many do sell without license, and such is the opinion of many others in the district, but the difficulty is to obtain witnesses who are honest enough to prove the fact. I have in the prosecution of offenders, seen witnesses evade the questions put to them, and prevaricate to such a degree as to shock the feelings of all present, so satisfied were they that they were swearing to what was false,—besides there is no way of compelling the attendance of witnesses, (the issuing of a warrant for that purpose is questioned by some gentlemen of the law,) and some instances have occurred when a witness has refused to give testimony, and the only remedy the Magistrates had was to commit him for contempt, during the sitting of the Court, or for four and twenty hours, this is but a small punishment, and it may some times happen that the conviction may take place at a great distance from the Gaol.

Is satisfied that many persons sell without licenses.

Misconduct of witnesses oftentimes prevents conviction.

No way of compelling their attendance.

Punishment for contempt too small.

7th.—More approvals are generally taken out than Licenses, and those who omit to take out their Licenses after receiving their approvals, no doubt sell. The purchaser is led to believe that they have a right to do so under the authority of the approval.

More approvals taken out than licenses.

The only suggestion that I can offer to remedy the evil, is, for the Clerk of the Peace to publish the names of those who have taken out approvals—and the Inspector those who had taken out Licenses.

Remedy proposed.

All approvals issued for which Licenses shall not be taken out within four and twenty hours after, to be null and void. The parties to whom they may have issued to be debarred receiving a License for the next three years or to be fined in the sum of ten pounds. Offenders proceeded against should if required by the Magistrates or the Inspector, swear that they have not directly or indirectly sold Spirituous Liquors without License.

Licenses should be taken out within 24 hours after approval.

Persons proceeded against should be required to swear that they have not sold without license.

Provision should be made for covering the costs in case offenders should not be convicted.

Costs should be covered in cases of non-viction.

All Justices of the Peace, Coroners, Militia officers, Sheriffs, Bailiffs, and other Peace officers should be enjoined to give information against all selling without License.

Certain persons should be enjoined to give information.

YONGE, Nov. 23, 1839.

(Copy.)

Sir,

I have the honor to acknowledge the receipt of yours of the 18th inst., and beg leave to transmit to you for the information of the Committee my reply to the several interrogatories therein contained.

Letter from John Weatherhead, Esq. Inspector of the Johnstown District.

First.—The number of Licenses issued by me as Inspector of the John-

\*K2.



Total number of  
Licenses issued in  
1838.

stown District in the last year for which my returns have been made up, were 73 Innkeepers, (1838) 35 Shops, 4 Stills, Total 112. The system of granting Licenses to Innkeepers is upon certificates presented by the applicant from the Chairman of the Quarter Sessions, specifying the name of the individual, his residence and amount to be paid. Shop, Still, and Steam Boat Licenses are granted upon application to me and paying the sums stated in the statute for the same.

System of granting  
issue.

*Second.*—I consider that Licenses are issued for all Shops and Stills, in this District, but not for all Inns and Steam Boats.

How numbers of Li-  
censes, issued, ascer-  
tained.

*Third.*—I can ascertain the number of Innkeepers Licenses that ought to issue from my office from the number of certificates issued by the Chairman of the Quarter Sessions. Those for Shops, Stills, and Steam Boats can only be ascertained by vigilant enquiry.

Conviction difficult.

*Fourth.*—Every exertion in my power is used in obtaining information that may lead to the detection of any person or persons who may evade the Law, in not obtaining the necessary License; yet I find it extremely difficult in bringing offenders to justice, since the law holds out no remuneration to complainants.

No remuneration to  
complainants.

Considers his Depart-  
ment inefficient for  
the detection of of-  
fenders.

*Fifth.*—I do not consider my Department fully adequate to the due performance of the duties assigned to it, and, as at present organized, sufficient to detect any evasion of the Law respecting the granting of Licenses.

Considers that the  
Law is in many cases  
evaded.

*Sixth.*—I do consider that attempts are made in this District to evade obtaining Licenses, and that the number of Licenses issued by me do not correspond with the number of places which are by Law required.

As the system is in-  
sufficient, proposes a  
remedy.

*Seventh.*—I consider the system under which I now act insufficient for the rigid enforcing of the Law, and would beg leave to make such suggestions as in my humble opinion would, in some measure, remedy existing deficiencies, namely :

Remuneration to  
complainants.

That a sufficient remuneration be held out to complainants.

Certificates to be  
void after a limited  
time.

That certificates obtained by Innkeepers from the Chairman of Quarter Sessions within a limited time, to become void, and the person holding such certificate held liable for the amount specified in the same, to be collected in a summary way.

Any person publicly  
exhibiting, spirituous  
liquors, though not  
actually sold, to be li-  
able to a penalty.

That any person or persons publicly exhibiting spirituous Liquors in a bar, or other public place, be held liable to a penalty, notwithstanding it may not be proven they make sale of the same.

I have the honor to be,

Sir,

Your obedient humble servant,

(Signed) JOHN WEATHERHEAD.

Inspector Johnstown District.

John H. Haggarty, Esq.

Secretary to the Committee of Inquiry,  
Toronto.

Answers from Anth.  
Leslie, Esq. Inspec-  
tor Bathurst District.  
Number of Licenses  
issued.  
Shop Licenses are  
granted to all appli-  
cants.

Answers to the questions put by order of the Committee of Inquiry.

*First Query. "Answer."*—For the year that commenced the 5th day of January 1838, there were issued by me thirty-three Shop Licenses, Seven Still, and forty-six of Innkeepers. I issue Shop Licenses to all that apply

for them, Still License to all that furnish me with a requisition according to Law, provided they have not taken out a retail License. Innkeepers Licenses to those that produce a certificate agreeable to Law.

Still Licenses to those who have not taken out a retail license. Innkeepers do. to those providing certificates.

*Second. Query.*—I am of opinion that there are many houses and some Shops that retail Liquors without License, and probably some Stills that work without License.

Thinks there are evasions of all kinds.

*Third Query.*—I am not aware of any lawful means by which an Inspector could ascertain with any certainty what number of Licenses ought to be issued in his District.

Is not aware of any effective mode of ascertaining the number that ought to be issued.

*Fourth Query.*—In various indirect ways I have occasionally caused persons that I suspected of evading the License Law to take out License, but very seldom could obtain sufficient proof to have convicted them, had I brought them to trial. That three gallons and upwards may be lawfully sold without License is a great cover to many that wish to evade taking out a License.

Difficulty of conviction.

One great cause thereof.

*Fifth Query.*—It is almost impossible to procure evidence to detect those desirous to avoid the Law.

Difficult to prove evidence.

*Sixth Query.*—I should think those that sell without License will average about one to five that take out.

Thinks about 1 to 5 sell without License.

*Seventh Query.*—The present system I think would be much improved by passing Laws to the following effect, that all that sell liquors, whether by wholesale or retail, be obliged to be Licensed; the present form of License would do by styling them "wholesale and retail;" it was found not to answer to have Licenses for wholesale dealers and another for retailers. All persons distilling or selling liquors should be assessed by a small tax so as to have their names inserted in the Township Roll, and that the assessor might be brought forward to give evidence if required, and on a conviction the assessor that did give evidence, to have a moiety of the fine.

All persons selling, to take out licenses.

Licenses to be charged as wholesale or retail.

All persons selling or distilling to be inserted in the township roll.

(Signed) ANTHONY LESSLIE,

*Inspector Bathurst District.*

PERTH, 27th November, 1839.

Copy.

INSPECTOR OF LICENSES OFFICE,  
Picton, 26th Nov., 1839.

SIR,

I am in receipt of your letter of the 18th current, and for the information of the Committee of Inquiry, beg to hand you the following answers to the interrogations contained therein.

From Adam Hubbs, Esq. District of Prince Edward.

*First*—In answer to the first interrogation, I beg to state that there has been issued from my office, from the 5th day of January last to the 4th day of October, both days inclusive, for which I have made returns to the Inspector-General, the following licences, viz :—

25 Innkeepers.  
8 Shops, and  
1 Still.

Number issued in District of Prince Edward.



System followed.

The system I have followed is principally laid down in the following acts, viz :—43rd Geo. III., chap. 9—46th Geo. III., chap. 3—59th Geo. III., chap. 2—4th Geo. IV., chap. 13, and 6th Wm. IV., chap. 4th.

Believes that Licenses have been issued to all who ought to have them in that District.

*Second.*—I believe that licenses have been issued for all shops, taverns and stills, which by law should have the same in this district.

Reference to the Clerk of the Peace, and personal attendance at the Quarter Sessions, to ascertain to whom certificates are granted.

*Third.*—In answer to the third interrogation, to ascertain the number of licenses that ought to issue from my office, I generally refer to the Clerk of the Peace, or myself attend the Quarter Sessions to ascertain to whom the magistrates order certificates to be granted to keep an Inn, and my district is so small that it is hardly possible for any person to sell spirituous liquors without license, unless I have information of the same through some channel.

By personal inspection and inquiring and immediate prosecution of the aggressor.

*Fourth.*—My business leads me into almost every part of the district, and also by making inquiries of persons from different parts of the district, to ascertain if any person is infringing the laws by selling spirituous liquors without license, and if I ascertain that any person has infringed the law, I immediately prosecute the aggressor.

Believes his Department fully adequate to discharge its duties and to detect any evasion of the laws.

*Fifth.*—I believe my department is fully adequate to the due performance of the duties assigned to it, and as at present organized, sufficient to detect any evasion of the law respecting the granting of licenses.

Believes attempts to evade the law are few, and the number of licenses required by law are taken out.

*Sixth.*—I believe that attempts are seldom made in this district to evade obtaining licenses, and also believe that the number of licenses issued by me, corresponds with the number of places in this district for which licenses are by law required.

Considers his present system perfectly efficient.

*Seventh.*—I consider the system under which I now act to be sufficient for the rigid enforcing of the law.

I have honor to be,

Sir,

John H. Hagarty, Esq.

Your most obedient

Secretary to Committee of Inquiry,

humble servant,

&c. &c. &c.

(Signed) ADAM HUBBS.

Toronto.

Inspector Prince Edward District.

HAMILTON, 24th Nov., 1839

Answers from H. F. Jones, Inspector Newcastle District.

SIR,

Your letter of the 18th I received on the 24th ultimo, and in answer to the interrogatories I have subjoined the following :

I have the honor, &c.

J. H. Hagarty, Esq.

H. JONES,

Secretary, &c. &c.

Inspector.

Number of Licenses issued.

*First.*—The number of Licenses issued by me for the year 1838, are 114, fifty six of which are tavern licenses, thirty seven shop licences, and twenty one still licences.

My system of granting is by application.

System of granting.

*Second.*—I consider that all the shops, taverns, and stills within my district are licensed.

Considers all are licensed.

*Third.*—By persons appointed by me for that purpose.

By persons appointed for the purpose.

*Fourth.*—By inquiry and by information.

By inquiry and information.

*Fifth.*—I think it is.

Thinks so.

*Sixth.*—I think the number of licenses issued by me corresponds with the number of places in my district for which licenses are by law required.

Thinks the number issued agrees with that required by law.



TORONTO, 19th November, 1839.

SIR,

In compliance with your communication of yesterday which came to hand last evening, I beg to transmit my answers to the interrogatories of the committee, and have the honour to remain,

Answers of the Hon. Alex. McDonell.

Yours, &c.

Mr. John H. Hagerty,

ALEX. McDONELL,

Secretary to the Committee.

Inspector Home District.

*Licenses issued in 1838.*

Number of Licenses issued.

*1st Question.*—Innkeepers 180, issued upon the recommendation of the Magistrates in Special Session, that the individual named is a proper person to keep an Inn, they fixing the duty upon such licenses. Shop-keepers 43. If unacquainted with the individual applying, and if he has not been licensed the preceding year, I inform him that he must procure and give me a certificate from the merchant, from whom he has purchased his groceries, as he must have such previous to his being licensed. The duty upon such license is fixed by law, agreeably to the situation, from £5, to £7 10. Distillers 11, issued upon the individuals requisition for a still license, stating that the still is capable of containing      gallons and no more, duty 1s. 3d. per gallon.

Innkeepers—180—How issued.

Shopkeepers—43—Mode of licensing.

Sums paid for do.

Distillers—11—Issued upon requisition of the parties, &c.

Duty 1s. 3d. per Gallon.

*2nd Question.*—I cannot take upon myself to answer that question. When information is given to me that any individual is not licensed to sell by retail, wine or spirituous liquors, I immediately complain thereof to the magistrates at the Police Office.

On information received complains to the magistrates at the Police office.

*3rd Question.*—I cannot ascertain the number of licenses that *ought* to issue, as it varies from year to year. My answer to the remainder of the question is the same as that to the second question.

Cannot ascertain the number that *ought* to issue, as it varies from year to year.

*4th Question.*—Having no deputy or other person under me, it is not possible for me (in so extensive a district as this) to detect any person or persons who evade the law by not obtaining the necessary licence, unless information thereof is given to me.

Having no deputy, cannot possibly detect any evasion of the law, unless information is given.

*5th Question.*—My answer to the fourth question.

Answer to 4th Question.

*6th Question.*—Certificates for obtaining Innkeepers licenses given by the magistrates to many individuals who do not apply for such until the expiration of the year, or perhaps who never apply. Last year there were

Certificates given by magistrates to persons who do not apply for license until the expiration of the



year, or who perhaps never apply. 24 defaulters who paid, some in January, and some in February of the present year. I know of no place for which licenses are required by law. The certificate from the magistrates is my guide for issuing such.

ALEX. McDONELL,  
Inspector Home District.

PORT RYERSE, 3rd Dec. 1839.  
Inspector's Office.

Sir,

*First.*—The number of Licenses issued by me as Inspector of the Talbot District, during the year 1838, are nineteen to Innkeepers, five to Distillers, and two to Shopkeepers. To Innkeepers I issue a License by their first presenting a certificate agreeable to the Act of 11 Geo. IV. ch. 9. To Shopkeepers under 2 Will. IV. ch. 20. To Distillers by 4 Geo. IV. chap. 13.

In three cases only, but information was given too late to secure the punishment of the offenders.

*Second.*—I have of late understood that there were as many as three cases where Spirituous Liquors were sold during the year 1838, within the limits of this District, that never applied for or obtained any license. They were all Innkeepers residing near the extremities of the District; but this information I received too late to come within the limits of the law for their punishment. But no evasion in other respects to the best of my knowledge.

No other evasion known of.

From the Clerk of the Peace as respects Innkeepers.

*Third.*—From the Clerk of the Peace of the Quarter Sessions I get a list of Inns. I visit all the Distilleries in the District, and whenever I hear of Shopkeepers wishing to vend Wines or other Spirituous Liquors, I immediately call and request their taking out License.

By personal visits as respects the others.

*Fourth.*—The exertion used by me to detect persons selling Wines and other Spirituous Liquors without License, is by strict inquiry and visiting the different establishments.

Establishment equal to the discharge of its duties.

*Fifth.*—I believe the establishment sufficiently adequate to the due performance of the duties thereof. But as respects this District, the former Inspector thereof very frequently deferred issuing License until the close of the year or to suit the convenience of the applicants, wherein I have found much difficulty in getting Innkeepers and Distillers at once to comply with the law. It is true some difficulty attends in detecting such as evade the law for the want of a witness.

Cause of some difficulties.

Wants of witnesses another difficulty.

*Sixth.*—You will perceive by what I stated in answer to your second question, that some have succeeded in evading to take out License, consequently the number of Licenses issued did not correspond to the number of places for which Licenses are by law required, but whether these persons evading, had obtained a certificate from the Clerk of the Peace or not I cannot tell, as I was not appointed to the office until 14th March, 1838.

Being appointed to office only in March (1838) cannot wholly answer this question.

*Seventh.*—Having been so short a time in office, I cannot judge of the sufficiency of the law, but apprehend as I become fully acquainted with its requirements, and with the district I shall be enabled to enforce its claims as far as the nature of the case will admit. I can suggest no remedy.

Being so lately appointed to office, cannot judge correctly of this.

Can suggest no remedy.

I have the honor to be,

Yours, &c. &c. &c.  
(Signed) EDWARD P. RYERSE.

JOHN H. HAGERTY, Esq.,  
No. 1, Committee Room, Toronto.

Queries proposed by Mr. Secretary Hagerty to Joseph B. Clench, Inspector for Licenses in and for the District of London.

Answers from Jos. B. Clench, Inspector District of London.

*First.*—You are requested to state the number of licenses issued by you as Inspector of your District for the last year, for which returns have been made up; for what such licenses were required, and your system for granting the same?

I beg to state that I commenced my duties as Inspector on the 5th of January last.

*Second.*—Do you consider that licenses are issued for all the shops, taverns, stills, and other places in your district, which by law should have the same?

I issue tavern licenses upon the production of certificates from the Clerk of the Peace. Still licenses on requisitions from the party who apply, and shop licenses to those who apply; the certificates and requisitions are filed and entered, stating dates, names, places of residence, description of license and amount received. I file quarterly returns of all licenses issued with the Clerk of the Peace, and transmit quarterly accounts to the Honorable the Inspector General.

I pass Tavern Licenses upon requisition, and Shop Licenses upon application.

Quarterly returns of Licenses transmitted to the Clerk of the Peace and Inspector General.

*Third.*—How do you ascertain the number of various licenses that ought to issue from your office, or whether each person having a shop, still, tavern, or other place, requiring a license, actually obtains a license for the same?

I use the utmost vigilance to prevent an evasion of the law, as I fear there are many who vend without a license, for there are many who do not come forward till threatened with prosecution. I ride through the country, bearing my own expenses, and write confidentially to individuals in different parts of the district, soliciting information, and I give notice through the London Gazette that I will prosecute all those persons who evade the law.

Uses the utmost vigilance and personal exertion to ascertain that all persons concerned comply with the Law.

*Fourth.*—Is any—and what exertion used by you or those under you to detect any person or persons who may evade the law and omit obtaining the necessary licences?

Answered in No. 3.

*Fifth.*—Is your department fully adequate to the due performance of the duties assigned to it and, as at present organized, sufficient to detect any evasion of the law respecting the granting of Licenses?

His Department is not fully adequate to the duties assigned to it.

No.

*Sixth.*—Do you consider that attempts are ever made in your District to evade obtaining Licenses, or that the number of Licenses issued by you, corresponds with the number of places in your District, for which Licenses are by law required?

Cannot answer this question.

I cannot answer this question with respect to numbers.

*Seventh.*—If you consider the system under which you now act to be insufficient for the rigid enforcing of the Law what remedy can your experience suggest for the existing difficulties?

What remedy would you propose for the inefficiency of your establishment?

To render my Department adequate to prevent the evasion of the law, I should be authorized to appoint a Deputy and the Law revived giving one—

Should be allowed a Deputy.



One half of the fine should be paid to the informer as formerly. And the Inspectors Fees should be increased. half of the fine or forfeiture to the informer, or party complaining as, without proper encouragement, persons will continue to defraud the revenue. And I beg to add that my Fees should be increased to 5s. on every License issued.

(Signed) J. B. CLENCII.

Inspector.

INSPECTORS'S OFFICE,  
LONDON, U. C., 7th Dec., 1839. }

INSPECTOR'S OFFICE.

Sandwich, W. D. 12th December, 1839.

Answer of W. G.  
Hall, Inspector of  
the Western Dis-  
trict.

SIR,

I have the honor to acknowledge the receipt of your communication of the 18th ult., and regret that in consequence of my absence from this place for some time past, I have been unable to reply to the same at an earlier date. I now however beg to submit the following answers to the interrogations therein contained, for the information of the Committee assigned to inquire into the duties of the Inspector General of Public accounts, and the system pursued in his office.

Number of Licenses  
issued in 1828.

To Taverns 45.  
" Shops 19.  
" Still 1.

System pursued in  
granting and issuing  
of Licenses.

*First.*—In regard to the number of licenses issued by me for the last year, for which my returns have been made up, that is to say, for 1838—there were fifty-five issued, forty-five of which were required for taverns, nine for shops, and one for still, and during the present year, up to the 4th of October last, the period of my last quarterly return, there were seventy-five, fifty-six for taverns, and nineteen for shops, nine for stills, &c. The cause of there being no issue for still licenses during the present year I would here mention, is in consequence of an error in the printing or reciting of the act, as renewed during the last session of the Legislature, and on this ground considered void by distillers in general. The system by which I am regulated in granting licenses is as follows, viz :—for taverns, by certificates from the chairman of the Quarter Sessions and the Clerk of the Peace; the first showing the approval of the individual by the court, as an Innkeeper and the amount of duty required to be paid; and the other that recognition has been duly entered into to keep the required regulations; and for shops, stills, and other places agreeably to the statutes regulating the same.

Thinks nearly all Li-  
censes required by  
law have been issued.

*Second.*—I believe that with few exceptions, licenses have been issued for all the shops, taverns, stills, &c. within this district, which by law should have the same, with the exception of stills for the present year, as above stated.

Numbers of Licences  
to issue, how ascer-  
tained.

*Third.*—The number of various licenses that ought to issue from this office is ascertained partly by lists from the Clerk of the Peace, in regard to taverns, and for shops, stills and other places, by lists obtained from the different towns and townships throughout the District, by which lists and my own general knowledge of the thing, I am enabled to ascertain whether each person having such an establishment, requiring license, actually obtained the same.

Personal observation  
and information ob-  
tained from others.

*Fourth.*—Exertion is certainly used on my part as far as lies in my power to detect persons evading the Law or omitting to take out the necessary License; but I am confined in a great measure in that respect to my own observations and such information as I am enabled to obtain by careful

inquiry it being seldom that assistance can be got through agency in such cases.

*Fifth.*—I am not aware of any inadequacy in the Department to the due discharge of the duties assigned it, or of any insufficiency to detect evasions of the law in regard to the granting of Licenses, further than what may appear herein. Is not aware of any inadequacy in the Department to discharge its duties.

*Sixth.*—There has not been to my knowledge many instances in this District of attempts to evade obtaining Licenses, and generally ere the close of the year the number allowed and required for Taverns, Shops, Stills, &c. are with few exceptions fully taken out. The number of Licenses required by Law, generally fully taken out.

*Seventh.*—The system under which we act however I do not consider altogether sufficient for the rigid enforcement of the Law, particularly in regard to evasions, in as much as it cannot be but to operate on delinquents without previous information on oath and which information is seldom voluntarily given; it would possibly therefore be well if the law were extended giving the Magistrates in General Quarter Sessions as well as at any Special Session within each District, the power to adjudicate in all cases duly reported by Inspectors as deficient of the necessary license and suspected of evading or violating the Law and to summon such witnesses as they may deem qualified to give evidence. I would also suggest in regard to Shop Licenses, that it would no doubt materially prevent attempts at evasion in that branch of the Department were the law to embrace the sale of Liquors in any quantity less than the barrel and not less than the quart. The system however not considered perfect, but might be improved.

I have the honor to be,

Sir,

Your most obedient

Humble Servant,

JOHN H. HAGARTY, Esq.

W. G. HALL.

Secretary to the Committee,

Inspector Western District.

&c. &c. &c.

Toronto.

OFFICE OF CLERK OF PEACE, GORE DISTRICT,

Hamilton, 20th December, 1839.

SIR,

Herewith I send to you enclosed for the information of the Committee of Inquiry a list of all the approvals granted by the Magistrates of this District in their several Quarter Sessions to Innkeepers in the year 1838, also copies of the lists of Licenses issued by the District Inspector in that year—which I trust will afford the Committee the information they desire. From Robert Berrie, Clerk of the Peace, Gore District, with list of Innkeepers approved of for 1838.

There appear to be no Ale and Beer Licenses issued in this District, at least no document respecting such licenses has ever been sent to me during the ten years that I have held the office of Clerk of the Peace.

I have the honor to be,

Sir,

Your very obedient

JOHN H. HAGARTY, Esq.

Humble Servant,

Secretary to Committee No. 1,

ROBERT BERRIE.

&c. &c. &c.



## GORE DISTRICT.

*List of approvals granted by the Magistrates in the several Courts of Quarter Sessions of the Peace, to Innkeepers in the Gore District, in the year 1838, with the sums which such Innkeepers were ordered to pay.*

List of approvals granted by the Magistrates of the District of Gore for the year 1838.

NAMES.	RESIDENCES.	SUMS.		
		£	s.	d.
Charles O'Dell.....	Brantford	5	0	0
R. Crystler.....	Do.	5	0	0
Henry O'Dell.....	Ancaster	5	0	0
Andrew Eadie.....	Mount Pleasant	5	0	0
Richard McAllister .....	Do. do.	5	0	0
Henry Crystler.....	Brantford	5	0	0
William McKenzie.....	Esquesing	3	0	0
Charles Duffy.....	Paris	7	10	0
Thomas Murray.....	Do.	7	10	0
William Simons.....	East Flamboro'	5	0	0
William Hobson.....	Wilmot	3	0	0
John Martin.....	Waterloo	3	0	0
William Henry.....	Do.	3	0	0
Peter Bamberger.....	Dundas	7	10	0
James Ramsey.....	Paris	7	10	0
John Weaver.....	Beverly	3	0	0
Thomas Pearson.....	Brantford	7	10	0
Delman Tyler.....	Hamilton	10	0	0
J. Terrybury.....	Glanford	3	0	0
John Green.....	Guelph Township	3	0	0
William Daily.....	Hamilton	10	0	0
John Westbrook.....	Governor's Road	5	0	0
Peter Bamberger.....	Ancaster	5	0	0
George Rousseau.....	Do.	7	10	0
S. Brown.....	Do.	7	10	0
Peter Cam.....	Do.	5	0	0
James McKee.....	Hamilton	10	0	0
Henry Erb.....	Beverly	3	0	0
John Greggesby.....	Waterloo	3	0	0
Samuel Gregesby.....	Dundas	7	10	0
J. McKinlay .....	West Flamboro'	5	0	0
John Frederick.....	Do.	5	0	0
Henry Carpenter.....	Trafalgar	5	0	0
B. Yeoste.....	Berlin	7	10	0
W. Babcock.....	Beverly	5	0	0
W. Manly .....	Dumfries	3	0	0
W. McCall.....	Trafalgar	3	0	0
W. Aylenyers.....	Beverly	3	0	0
W. McDonell.....	Dundas	7	10	0
Alexander Matthews.....	Woolwich	3	0	0
G. Mortimer.....	Hamilton	10	0	0
M. Terribury .....	Barton	3	0	0
William Bullock.....	West Flamboro'	5	0	0
Martin Martin.....	Nichol	3	0	0
Frederick Gawkell.....	Berlin	7	10	0
Jacob Colusky.....	Waterloo	5	0	0
Henry Cook.....	Do.	5	0	0
William Clement.....	Beverly	3	0	0
E. Robertson.....	Do.	3	0	0
Joseph Moyer.....	Dundas	7	10	0
William Black.....	Puslinch	3	0	0
C. W. Wallace.....	Hamilton	10	0	0
Betsy McGee.....	Saltfleet	5	0	0
Charles D'Friend.....	Dundas	7	10	0
Thomas Pinkett .....	Barton	3	0	0
Thomas S. Powell.....	Do.	4	0	0
J. B. English.....	Hamilton	10	0	0
George Mickleburgh.....	Guelph	7	10	0

## LIST OF APPROVALS, &amp;c.—Continued.

NAMES.	RESIDENCES.	SUMS.
		£ s. d.
Robert Patterson.....	Flamboro' West	3 0 0
Stephen Odell .....	Brantford Township	5 0 0
A. Cornell .....	Beverly	3 0 0
E. Post.....	Trafalgar	5 0 0
John Peer.....	Nelson	5 0 0
S. McArthur.....	Hamilton	10 0 0
Robert Swann.....	Beverly	3 0 0
Thomas Wilson.....	Hamilton	10 0 0
Alexander W. Blythe.....	Guelph	3 0 0
John W. Secord .....	Cross Roads	5 0 0
John Tidy .....	Ancaster	7 10 0
Robert Brown.....	Barton	5 0 0
Thomas Woods .....	Guelph	7 10 0
S. Duncan .....	Flamboro' East	3 0 0
Thomas Shaw.....	Glanford	3 0 0
S. W. Rykeman .....	Do.	3 0 0
C. Roll.....	Puslinch	3 0 0
John Green .....	Guelph	7 10 0
John Ford .....	Wilmot	3 0 0
John Mitchel.....	Hamilton	7 10 0
P. Keating .....	Guelph	7 10 0
Hugh Black.....	Nichol	3 0 0
Phillip D. Bates .....	Wellington Square	7 10 0
James Hamilton .....	Puslinch	3 0 0
Andrew McLean.....	Beverly	5 0 0
John Young.....	Galt	7 10 0
D. Brownie .....	Dumfries	5 0 0
H. Rusiter .....	Do.	5 0 0
James Robinson.....	Brantford	7 10 0
Abraham Bradley .....	Do.	7 10 0
W. Walker .....	Do.	7 10 0
Richard Hull .....	Trafalgar	5 0 0
Andrew Groff .....	Waterloo	4 0 0
Richard Davis.....	Esquesing	3 0 0
John Frank .....	Do.	3 0 0
Alexander Fair .....	Brantford	5 0 0
James Markell .....	West Flamboro'	3 0 0
Richard Fish.....	Hamilton	7 10 0
Joseph Gardner.....	Brantford	7 10 0
James Down .....	Do.	3 0 0
Joseph Rains .....	Nelson	3 0 0
William Daily.....	Hamilton	3 0 0
Thomas Holding.....	Brantford	3 0 0
Robert Hughson .....	Hamilton	7 10 0
Edward Everett .....	Wilmot	3 0 0
A. Hollyer .....	Trafalgar	3 0 0
Charles McTague .....	Guelph	7 0 0
M. Kinset .....	Ancaster	5 0 0
John Bradley .....	Hamilton	10 0 0
John Kennedy.....	Do.	10 0 0
William Napper .....	Trafalgar	3 0 0
Henry McNally .....	Waterloo	3 0 0
William West .....	Do.	3 0 0
J. Salyards .....	Preston	7 10 0
Moses Weaver .....	Do.	7 10 0
John W. Tyson. ....	Waterloo	3 10 0
Thomas Robertson.....	Woolwich	3 0 0
Joseph Meeklin .....	Do.	3 0 0
Sam. Woodruff.....	Hamilton	10 0 0
D. Dansy .....	Do.	10 0 0
D. Farley.....	Do.	10 0 0
Arthur Fingall.....	Hamilton	10 0 0
George Bush .....	East Flamboro'	3 0 0



## LIST OF APPROVALS, &amp;c.—Continued.

NAMES.	RESIDENCE.	Sums.		
		£	s.	d.
P. Smithurst .....	Oakville	7	10	0
B. Griggs .....	Trafalgar	5	0	0
Edward Devlin .....	Hamilton	7	10	0
J. W. Crachan.....	Do.	10	0	0
H. G. Barlow.....	Galt	7	10	0
Theo. Sampson .....	Do.	7	10	0
John Foster.....	Hamilton	10	0	0
James Reid.....	Do.	7	10	0
J. C. Greswold.....	Do.	10	0	0
W. S. Summer .....	Oakville	7	10	0
John Carr .....	Dumfries	5	0	0
John Nelson .....	Nelson	5	0	0
Samuel Anderson .....	Waterloo	3	0	0
John McIntyre .....	Hamilton	7	0	0
D. F. Tewksbury .....	Do.	10	0	0
E. B. Place .....	Saltfleet	5	0	0
Thomas Gillespie .....	Hamilton	10	0	0
Henry Clinton.....	Governor's Road	3	0	0
D. Kempenburgh.....	Saltfleet	3	0	0
John McIlroy.....	West Flamboro	5	0	0
William Jones.....	East Flamboro'	5	0	0
James Stewart.....	Glandford	4	0	0
William Ford .....	Hamilton	10	0	0
Patrick McClusky .....	Do.	10	0	0
William Russell.....	Trafalgar	3	0	0
Edward Ackerman.....	Hamilton	7	10	0
Seth Davis.....	Saltfleet	3	0	0
William Mason .....	Hamilton	10	0	0
Thomas Powell .....	Cambrican House	10	0	0
James Pantim .....	Hamilton	10	0	0
James Squires .....	Brantford	7	10	0
John Bloom.....	Hamilton	7	10	0
John Dew .....	Trafalgar	5	0	0
N. Devereux .....	Stony Creek	7	10	0
W. Stephenson .....	Do.	7	10	0
W. O'Rielly.....	Nelson	5	0	0
Throp Vall.....	Hamilton	7	10	0
W. K. Bronson.....	Ancaster	7	10	0
A. Smith .....	Saltfleet	5	0	0
J. H. Dunn .....	Hamilton	10	0	0
Charles Brown .....	Do.	10	0	0
Joseph Baker .....	Burlington Beach	3	0	0
Alexander Carpenter .....	Hamilton	10	0	0
R. H. Lee .....	Brantford	5	0	0
Shoemaker & Wysler.....	Waterloo	5	0	0
William Dalmage.....	Oakville	7	10	0
J. S. Diamond .....	Do.	7	10	0
William Chapman .....	Wellington Square	7	10	0
Caleb Marlett .....	Saltfleet	5	0	0
W. J. Comfort .....	Stony Creek	7	10	0
M. Finlay .....	Nelson	5	0	0
William Grant .....	Hamilton	7	10	0

## OFFICE OF THE CLERK OF THE PEACE,

Toronto, 22nd Nov., 1839.

SIR,

I am in receipt of yours of the 21st inst., containing certain interrogatories to me respecting the issuing of licenses for this District, the answers to which I give you below and which I have numbered in the same order as the questions are put.

From George Gurnett, Clerk Peace Home District

I have &amp;c. &amp;c.

Your obedient Servant,

GEORGE GURNETT,

Clerk, P. H.D.

Mr. John Hagarty, Secr'y. &amp;c.

*First.*—The only description of Licenses for which I receive applications, are those of Innkeepers. The system pursued in granting certificates for obtaining the same, is as directed by Statute, namely, a certificate from the chairman of the Quarter Sessions, stating that the party named had been ordered to receive a License to keep an Inn, on paying a certain amount and entering into recognizance to keep an orderly house, after which the party appears before me and enters into such recognizance, and I certify to his having done so, which, together with the certificate of the chairman, is handed to the party who proceeds with them to the Inspector of Licenses. Before a party can obtain such certificate he must produce a certificate from the nearest Justice of the Peace of his being a loyal subject; and in the case of an application for a license for a house never before licensed, in addition to this certificate, another signed by 12 of the freeholders in the neighbourhood must also be produced, stating that an Inn is required, and that the party applying has the necessary accommodations, and that he is a sober, respectable person.

System pursued in granting licenses in the Home District.

*Second.*—The number of certificates granted in 1838 was 129, and 122 only were taken out by the parties.

No. of licenses granted in 1838

*Third.*—The department of Clerk of the Peace has nothing whatever to do with the licenses issued in the city of Toronto.

*Fourth.*—The only means of ascertaining that licenses have actually been taken out, is by returns from the Inspector of Licenses.

*Fifth.*—As a Justice of the Peace, several cases have come under my view, of persons selling liquor without license, and although I am not personally aware of the fact, still I have reason to believe, that in many instances the laws are evaded.

Believes the law is frequently evaded.

*Sixth.*—The only steps taken in this department for the conviction of parties selling without license are, obtaining the names of informant and witnesses, which are transmitted to the Inspector of the District, and by him a complaint is lodged against the defaulters.

Steps taken for conviction of persons offending.

*Seventh.*—I am of opinion that the present system of issuing licenses is as effective as, in the present state of the country it could be, but I think that the only means of effectually preventing the sale of liquors by persons unauthorised to do so, would be the employing a person as travelling Inspector for each district, whose duty it would be, to go to the different parts of the district, for the purpose of detecting the offenders, and he might be paid

A Travelling Inspector would be the best means of detecting offenders.



a salary out of the amount raised by the Licenses ; and in addition to that he might be allowed a certain proportion of the fines imposed on the parties convicted, so that it would be his interest as well as duty to search out the parties offending.

CLERK'S OFFICE,  
City of Toronto, November 30th, 1839.

SIR,

I have the honor to acknowledge the receipt of your communication of the 23rd inst. containing certain interrogations for the information of the committee assigned "to inquire into the duties of the Inspector "General of Public Accounts," my answers are accompanied by some observations which I have ventured to add in explanation.

Answers of Charles  
Daly, Clerk of the  
City of Toronto.

I have the honor to be,

Sir,

Your obedient

Humble Servant,

(Signed) CHARLES DALY.

Clerk of the Peace, City of Toronto.

John H. Hagarty, Esq.

Secretary, &c. &c. &c.

Mode of granting licenses.

Description of licenses granted.

System pursued in granting licenses in the city.

Number of certificates granted in 1838.

Mode of ascertaining whether persons have taken out their licenses.

The proper number of licenses is not taken out, but every exertion is made to enforce the law.

Principal reasons which operate against a due compliance with the law.

*First.*—You are requested to state what steps must be taken in your Department by individuals requiring a License?—*Answer.* Petition the Magistrates of the City in Session or adjourned Session of the Mayor's Court of the Quarter Sessions of the City. *Question.*—For what description of Licenses do you receive applications? *Answer.*—Licenses to Innkeepers. Licenses to retailers of Ale and Beer, and Licenses required by acts of the Common Council. *Question.*—Your system of granting certificates or recommendations for the same? *Answer.*—Certificate of the Mayor and the Clerk of the Peace of the City, that the License has been granted by the Magistrates and that the security required by law is given.

*Second.*—What was the number of certificates or recommendations for each description of License granted through your Department for 1838?—*Answer.* 93 Certificates to Innkeepers, 49 Licenses to retailers of Ale and Beer.

*Third.*—After granting certificates for Licenses of any kind, have you any, and what means of ascertaining that Licenses are actually taken out from the proper officer for granting the same?—*Answer.* By frequent application to the Inspector of Licenses for returns of Licenses issued to Innkeepers and comparing the returns with the number of certificates granted and by application to the Camberlain of the City to ascertain if retailers of Ale and Beer have taken out their Licenses.

*Fourth.*—Are you of opinion that the number of Licenses actually issued within your jurisdiction correspond with the number of places within the same for which Licenses are by Law required, and that the Law is rigidly enforced respecting the same?—*Answer.* The numbers I am persuaded will never quite correspond \*.

\* I give this answer to the first part of the fourth Question because the following among many reasons operate against it.

1st.—The desire to evade the tax payable to the Provincial Revenue.

*Fifth.*—Are any and what steps taken in your Department for punishing any person detected in attempting to evade the Law, and avoid procuring the regular License?—*Answer.* The greatest exertion is made in the City to enforce the Law rigidly. Steps taken to detect offenders within the city.

Informations are constantly being made against persons detected in attempting to evade the Law—they are prosecuted by the City Inspector, an officer appointed by the Common Council, to see the Provincial and City Statutes enforced. *Question.*—Can you give any information of the manner of proceeding against offenders or defaulters?—*Answer.* The manner of proceeding in the City is that laid down by the Statutes, assisted by the exertions of the officer above named and the surveillance of the City Police.

*Sixth.*—Are you of opinion that the present system of granting Licenses is adequate to detect any attempted evasion of the Laws, if not in what particular do you conceive it defective, and what remedy would you suggest for its deficiency.

I do not think that the system of granting Licenses has anything, or but very little to do with such detecting any attempted evasions; that must depend upon the exertion of the Magistrates & other Peace Officers, which is found fully adequate in the City, but I would suggest that if any alteration is to be made in the Law, the provincial funds would be benefitted by giving the City Magistrates a controul over all descriptions of Licenses issued to persons in the City in support of this I would refer the Committee to the fact that the number of Tavern Licenses actually taken out for the City, equals if not exceeds that of any District in the Province. The exertions of the magistrates and other officers the best means of detection. Number of tavern licenses granted for the city, greater than for any district in the Province.

CLERK OF THE PEACE'S OFFICE, NEWCASTLE DISTRICT,

*Hope, December 12, 1839.*

SIR,

I have the honor to acknowledge the receipt of your letter of the 9th Instant, and in reply to state to you for the information of the Committee of Inquiry, that the number of the certificates or recommendations Answer from Thos. Ward, Clerk of the Peace, Newcastle district.

2nd.—The frequent refusal of Magistrates to grant certificates to improper persons who nevertheless retail Spirituous Liquours, and risk the chance of a conviction.

3rd.—The ease with which Licenses to retail Ale and Beer may be obtained, and the difficulty of proving *upon oath*, although the fact may be plain as possible to the Magistrates, that parties are selling Spirituous Liquors by retail, under a License to sell Ale and Beer only.

4th.—The difficulty at all times of proving an evasion of the Law, owing to the reluctance of the public to become as they term it Informers.

5th.—The large sums required to be paid for a License for a Billiard Table; the difficulty of proving, in this case a breach of the Law, as well as in cases of selling liquors without License. There are now four Billiard Tables being played in the City of Toronto, and although frequent informations are laid, parties when summoned before the Magistrates to give evidence invariably declare upon oath that they do not pay, although the Magistrates are fully sure that the owners have no other means of existence than the profits arising from the Tables. The large amount of License, £40—makes them risk a conviction, as the penalty £100, has I believe never yet been recovered, nor I believe ever will, for a breach of the Laws in this particular.

6th.—The many ways of escaping the payment of a penalty even after conviction before the Magistrates.



granted by the Magistrates in this District for Licenses to Innkeepers for the year 1838 (no Ale-house Licenses were applied for this year) are as follows :—

Number of Innkeepers licenses granted in 1838.	At the Adjourned Session 5th January, 1838,.....				49
	At the General Quarter Session 9th January, 1838.....				27
	At the	do	do	10th April, 1838.....	13
	At the	do	do	10th July, 1838.....	2

Making in the whole 91 certificates granted by the Magistrates in the District of Newcastle, to enable the persons therein named to apply to the Justices of the said District for their Licenses as Innkeepers.

I have the honor to be,

Sir,

Your obedient Servant,

To JOHN H. HAGGARTY, Esq.                      (Signed)                      T. WARD,

*Secretary to the Committee of Inquiry.*

*Clerk of the Peace.*

COURT HOUSE,

*Niagara, December, 12, 1839.*

Sir,

Answer from Clerk of the Peace, Niagara District.

In reply to your letter of the 9th Instant just received, I have the honor to state for the information of the "Committee appointed to inquire into the duties of the Inspector General of Public accounts and the system pursued in his office."

Number of certificates for tavern Licenses, granted in 1838.

That upon referring to my Minute Book I find that 125 certificates were granted by the Magistrates of this District, to applicants for Tavern Licenses, during the year 1838 subsequent to the rules and regulations established on the 5th June of that year pursuant to the Statute.

I have the honor to be,

Sir,

Your most obedient

Humble Servant,

CHAS. RICHARDSON,

JOHN H. HAGGERTY, Esq.

*Clerk of the Peace,*

*Secretary to the Committee of Inquiry.*

*Niagara District.*



D.

Statement of Monies due to the Government by former Inspectors of Licenses and Collectors of Customs.

INSPECTORS OF LICENSES.

DATE.	NAME.	DISTRICT.				SINCE PAID TO RECEIV- ER GENERAL				OUTSTAND- ING.	REMARKS.
			£	s.	d.		£	s.	d.		
5 Jan. 1821.	George Ryerse...	London.....	293	3	11 <sup>3</sup> / <sub>4</sub>	238	5	3 <sup>1</sup> / <sub>4</sub>		9 18 8 <sup>1</sup> / <sub>4</sub>	Due to Crown fund under British Stat. 14 Geo. III ch. 88.
" 1829.	F. G. Anderson..	Drummond Island	45	19	6	37	9	7 <sup>1</sup> / <sub>4</sub>		8 9 10 <sup>3</sup> / <sub>4</sub>	In suit—this includes £270 st'g. due to Crown fund, 14 Geo. III. ch. 88.
" "	Isaac Swazye....	Niagara.....	657	11	6 <sup>3</sup> / <sub>4</sub>	107	9	2		550 2 4 <sup>3</sup> / <sub>4</sub>	Including £228 8s. 4 3 4d' st'g. do.
" "	Oliver Everts....	Johnstown.....	320	18	5 <sup>1</sup> / <sub>4</sub>	0	0	0		320 18 5 <sup>1</sup> / <sub>4</sub>	In suit including £244 8s. 9 3-4d. st'g. do.
" 1830.	John Cumming...	Midland.....	817	2	0 <sup>1</sup> / <sub>4</sub>	0	0	0		817 2 0 <sup>1</sup> / <sub>4</sub>	
5 July, 1832.	Mich. MacLean..	Eastern.....	10	0	0	0	0	0		10 0 0	
5 April, "	Thomas Mears...	Ottawa.....									C'y. £28 7s. 3 3-4d.—but no returns since 5th April 1832, to day of his decease.
5 Oct. 1833.	Alex. McDonell..	Do. ....	141	6	0	.....				141 6 0	In suit.
5 Jan. 1835.	John Claus.....	Niagara.....	608	3	0 <sup>3</sup> / <sub>4</sub>	.....				608 3 0 <sup>3</sup> / <sub>4</sub>	In suit.
" 1837.	James Mitchell...	London.....	791	8	3 <sup>1</sup> / <sub>4</sub>	525	0	0		266 8 3 <sup>1</sup> / <sub>4</sub>	In suit no returns 5th Jan. 1837 & 5th Jan. 1839.
						£				2732 8 9 <sup>1</sup> / <sub>4</sub>	

COLLECTORS OF CUSTOMS.

DATE.	NAME.	PORT.				SINCE PAID TO RECEIV- ER GENERAL				OUTSTANDING.	REMARKS.
			£	s.	d.		£	s.	d.		
31 Mar. 1823.	Alex. McMillan..	Prescott .....	38	9	11					38 9 11	
31 Dec. 1825.	L. P. Sherwood..	Brockville.....	35	2	1					35 2 1	
31 " 1827.	John Wilson....	Amherstburgh ...	187	15	9 <sup>1</sup> / <sub>2</sub>	25	0	0		162 15 4 <sup>3</sup> / <sub>4</sub>	No return from 31st Dec. 1827 to Dec. 1830.
" 1832.	Robert Smith....	Bellville.....	6	11	5 <sup>1</sup> / <sub>4</sub>					6 11 5 <sup>1</sup> / <sub>4</sub>	
5 Oct. "	John Warren....	Fort Erie.....	105	15	2					105 15 2	
30 June, "	Wm. D. Denant }	Brockville.....	58	14	11					78 13 8 <sup>3</sup> / <sub>4</sub>	
" "	D'ty. Collector. }	Johnstown .....	19	18	9 <sup>3</sup> / <sub>4</sub>						
31 Dec. 1833.	W. M. Bullock..	New Castle.....	337	7	3 <sup>3</sup> / <sub>4</sub>					337 7 3 <sup>3</sup> / <sub>4</sub>	
1 Jan. 1836.	Andrew Deacon...	Hallowell.....	677	12	9 <sup>1</sup> / <sub>4</sub>					677 12 9 <sup>1</sup> / <sub>4</sub>	
20 Feb. "	Wm. Hands.....	Sandwich.....	10	9	1 <sup>1</sup> / <sub>4</sub>					10 9 1 <sup>1</sup> / <sub>2</sub>	Besid's a balance of £53 19s. 2 1-2d. ae Sheriff.
31 Dec. 1835.	George Savage..	York.....	313	3	10					313 3 10	In suit.
30 June, 1836.	Wm. J. Crysler..	Cornwall .....									Cr. £4 10s. 4 1-4d., but no return since 30th Mar. 1836 to June.
" "	Dougall Campbell	Cobourg.....	344	11	11 <sup>1</sup> / <sub>2</sub>					344 11 11 <sup>1</sup> / <sub>2</sub>	In suit.
31 Dec. "	John Webster ...	Johnstown .....	20	14	11 <sup>1</sup> / <sub>2</sub>					20 14 11 <sup>1</sup> / <sub>2</sub>	No return from 1st April to 30th June 1837.
31 Mar. 1837.	Felix Hands.....	Sandwich.....	27	17	4 <sup>1</sup> / <sub>4</sub>					27 17 4 <sup>1</sup> / <sub>4</sub>	Do. June 1836 to 1837. In suit.
30 June, "	James Mitchel...	Turkey Point...	23	1	0					23 1 0	In suit.
31 Dec. 1838.	Edward Beeston..	Hallowell.....	160	0	9 <sup>1</sup> / <sub>2</sub>					160 0 9 <sup>1</sup> / <sub>2</sub>	In suit.
" "	Robert Brown...	Cobourg.....	379	19	11 <sup>1</sup> / <sub>4</sub>	60	0	0		319 19 11 <sup>1</sup> / <sub>4</sub>	In suit.
30 Sept. 1831.	Wm. Jones .....	Johnstown .....	11	10	10					11 10 10	
						£				2693 8 0 <sup>1</sup> / <sub>4</sub>	



**E.**

*Statement of Balances in the hands of Collectors of Customs on the 14th November, 1839, being over due, and in default.*

PORT.	COLLECTOR.				REMARKS.
		£	s.	d.	
Amherstburgh .....	Francis Caldwell .....	172	15	4½	No return to 30th September, has a claim for remission of duties on goods imported for the Commissariat £118 7 0.
Bath .....	Colin McKenzie .....		7	11¾	
Belleville .....	Henry Baldwin .....	4	14	3½	
Brockville .....	Richard D. Fraser .....	85	18	2	
Burlington .....	John Chisholm .....				Return of Seizures to 30th Sept'r. wanting.
Chatham .....	William Congrave .....				
Chippawa .....	James Secord .....	46	1	11½	
Cobourg .....	William H. Kitson .....	221	9	4½	
Cornwall .....	George S. Jarvis .....		6	2¾	
Fort Erie .....	Hon'ble James Kirby .....	550	10	4½	Including £263 13 11½ due Crown Fund.
Gananoque .....	Ephraim Webster .....	1	7	1½	
Goderich .....	John Galt .....				
Hallowell .....	William Rorke .....	47	8	6½	
Kingston .....	Thomas Kirkpatrick .....	3	0	3	
Maitland .....	Alexander McQueen .....				
Maria Town .....	Alexander McDonald .....				
Niagara .....	Thomas McCormick .....	54	11	11¾	
Newcastle & Trent Port ..	Bernard McMahon .....	164	3	8½	Allowance forfeited.
Oakville .....	William Chisholm .....	295	17	11¾	
Penetanguishene .....	T. G. Anderson .....	79	5	5½	
Prescott .....	Alpheus Jones .....				
Port Burwell .....	John Burwell .....	200	19	7¼	Allowance forfeited, including £35 7 10 due Crown Fund.
" Colborne .....	W. B. Sheehan .....		0	9½	
" Credit .....	James W. Taylor .....				
" Dalhousie .....	John Clarke .....	74	13	6	
" Dover .....	George S. Ryerse .....		5	14	4
" Hope .....	William Kingsmill .....	83	0	6	Allowance forfeited.
" Stanley .....	John Bostwick .....	57	0	2½	
" Talbot .....	M. Burwell .....		9	11½	
Queenston .....	Gilbert McMicking .....		1	3½	
Riviere aux Raisins .....	John Cameron .....				
Sandwich .....	William Anderton .....	312	11	5¾	Has a claim for remission of duties on goods imported for the Commissariat £213 17 0.
Toronto .....	Thomas Carfrae .....	61	8	6¾	
Turkey Point .....	Donald Fisher .....				
Windsor .....	Henry Boys .....				
		1523	18	11½	

Inspector General's Office,  
Toronto, 14th Nov. 1839.

**F.**

*Statement of prosecutions commenced at the instance of the Inspector General of Public Accounts, by C. A. Hagerman, Esq. Attorney General, remaining unsatisfied.*

NAMES OF DEFENDANTS.	STATE OF PROCEEDINGS.
Persons Unknown,	Information filed for the condemnation of the Schooner "Sir Robert Peel." This vessel was delivered to the owners upon their giving security for her re-delivery in case of condemnation. Judgment was obtained, and

NAMES OF DEFENDANTS.	STATE OF PROCEEDINGS.
	civil suits instituted against the Sureties for the penalty of the bond who are now on the limits under writs of ca : sa : The Government has released its share of the proceeds of this seizure.
Wm. M. Bullock,	Inspector of Licenses, Presqu' Isle, Writ against lands not returned.
John Claus,	Proceedings stayed by order of the Crown.
George Savage, deceased,	Collector of Customs for the Port of Toronto, Writ of diem clausit extremum, returned no goods or lands.
Persons unknown.	Schooner Prosperity, proceedings stayed by order of the Crown.
John Cameron, Alex. McMartin, John McGillivray,	} Collector of Customs, Riviere aux Raisins, stayed by order of the Crown.
James Mitchell, John Backhouse, Daniel Ross,	} Collector of Customs, Turkey Point and Sureties, an extent will issue immediately.
Persons unknown,	Schooner "Indiana," for next Assizes Newcastle District.
Robert Brown, John Crawford, Alexander McDonell, Peter Chesley,	} Collector of Customs, Port Hope, in suit. Penalty for harbouring smuggled goods, for next Assizes Cornwall.
Persons unknown,	For next Assizes, Kingston, Steamer Dolphin.
Persons unknown,	Seizure by Collectors of Cobourg, for next Assizes.
Francis Gore Swayze and James Shoff,	} Bond £550 2 4½, in suit.

(Signed) CHRISTOPHER A. HAGERMAN,  
*Attorney General.*

Attorney General's Office,  
Toronto, 16th Dec. 1839.



No. 2.

OFFICE OF THE COMMISSIONER OF CROWN LANDS.

*Evidence of* GEO. S. BOULTON, Esq.

1.—Have you had occasion to transact business in the office of the Commissioner of Crown Lands?

*Answer.*—Yes.

2.—Are there any difficulties interposed in this office to the prompt despatch of public business? and if so be pleased to state the particulars of those difficulties.

Unnecessary delay in answering applicants for purchases and giving titles.

Mr. Beatty's case.

Lands of all descriptions set up at the same price.

Some Lands sold, good for nothing.

*Answer.*—I think great unnecessary delay has occurred in obtaining answers to applications to purchase the Public Lands—and in many instances after a purchase has been made months, if not years, have elapsed, without the party entitled obtaining his Deed. This I mean particularly to apply to Seymour where a number of lots were granted to Francis Beatty which were subsequently sold and paid for to the Commissioner of Crown Lands whose duty it was before making such sale to ascertain how the title stood and to take steps to procure the titles for the purchasers. Mr. Beatty has lately surrendered this Land, and I suppose the titles will soon be furnished, which ought to have been done years ago. I believe the Lands in Seymour have been sold for the Taxes in consequence of being described to Francis Beatty, and if not redeemed shortly the Government may be unable to give a title to the purchasers from the Commissioner of Crown Lands. Lands are advertized for sale frequently, and on the day of sale withdrawn—very valuable Lots are put up at the same price as others which are not worth the upset price. Lands which have been reported to the Government, as been unfit for cultivation on account of being in a river or other insuperable difficulty, have been offered to the public, and strangers sometimes might be induced to pay their money in this way for nothing.

Lands sometimes im- properly resold.

This calculated to shake confidence in Government Sales.

I am aware that in several instances of sales by the Commissioner of Crown Lands, such sales have been rescinded and the Land sold to another person without the knowledge or consent of the first purchaser. This I consider extremely improper, and if such a power can be exercised without the intervention of the Court of Chancery, I think means should be adopted to prevent a repetition of such a proceedings which is so calculated to shake the opinion generally entertained by the public that a sale by the Crown is final and certain on the payment of the purchase money, and can only be interfered with by a Court of Equity.

Answers of Hon. R. B. Sullivan, Commis- sioner of Crown Lands.

Answers to Queries proposed by the Committee of Investigation on the Crown Lands office.

1st.—What are the instructions issued for the guidance of the Commis- sioner of Crown Lands?

I herewith transmit a printed copy of the instructions given to the late Honorable Peter Robinson my predecessor.

I have received no general instructions.

I have pursued the system I found established on my coming into office, varied and modified from time to time in individual cases by order in council, and generally by the late Act of the Provincial Parliament.

On the inquiry instituted by the Earl of Durham I answered certain inquiries proposed by Mr. Hanson the Commissioner employed by His Lordship, and I would respectfully request reference to these answers which will be found in his Lordship's Report.

Reference to answers made to Queries of Mr. Hanson.

2nd.—What Securities are given by the Commissioner?

The securities given by me are the Honourable Augustus Baldwin, and Lieut. Col. Delatre each in £2500, and I am bound in the sum of £5000, for the Crown Land Department.

Sureties given by the Commissioner.

For the Clergy Reserves, the Hon. William Allan and John Spread Baldwin, Esquire, are my sureties in the sum £2,500 each, and I am bound in the sum of £5,000.

3rd.—In what manner are the moneys accounted for by the Commissioner?

How monies accounted for by the Commissioner.

The different accounts upon which I receive and disburse money, may be shortly stated as follows:

1st. For Crown Lands.

Crown Lands.

With respect to this account I would observe, that since I have come into office, the cessation of Immigration and the political state of the country have combined to prevent extensive sales of Land, the receipts of money on this account have consequently been small.

Receipts of cash small in amount.

Since the passing of the act for the disposal of Public Lands, rights to grants of Land have been received in payment on sales after the passing of the act, and parties purchasing generally find it to their advantage to pay in those rights, consequently until they shall be absorbed it is not probable that any money will be at the credit of this account.

Reasons thereof.

No 2 herewith.

The Act of Parliament authorises the sale of Clergy Reserves for Land Rights which are required to be reimbursed to the Clergy Reserve fund out of the proceeds of Crown Lands.

In consequence of this arrangement the Crown Land account has become indebted to the Clergy Reserve fund as will appear in my statement of balances.

Crown Land account indebted to Clergy Fund, and why?—

If I should be directed to refuse receiving Land Rights in payment for Clergy Reserves, the cash receipts for Crown Lands will speedily reimburse the Clergy Reserve fund; otherwise the amount at the debit of the Crown Land account will probably increase; but I am of opinion that it is no disadvantage to the Clergy Reserve fund that it should do so as Clergy Reserves will sell for a higher price and the payments will be made more readily and cheerfully in the Land Rights than in money; so that the Clergy Reserve fund will probably be benefitted more thereby than it can be prejudiced by reason of a temporary debt from the Crown Land account, and the policy of the Government and Parliament in directing the absorption of Land Rights would be rapidly and easily carried out, until the Land granting system shall come to an end by the receipt of all the outstanding claims for Land.

This rather an advantage to the Clergy Reserve Fund.

2nd.—The Clergy Reserve account. Clergy Reserves are readily saleable as well because they are scattered through the settlements as because of the terms of credit allowed to the purchasers.

Clergy Reserve acc't

These Reserves readily salable.

The sums received on this account are therefore much larger than on



Receipts therefore greater than on Crown Lands.

the Crown Lands, though it is probable that a very small increase of immigration would soon remove the disproportion between the two accounts.

Military Reserve Toronto.

3rd.—The Military Reserves at Toronto, the proceeds of which at present belong to the Ordnance Department, has been partly sold in this Department.

Lands of 6 Nations Indians.

4th.—The Lands of the Six Nations Indians.

Lands of sundry Tribes.

5th.—The Lands of sundry tribes of Indians.

Duties on Crown Timber.

6th.—The duties on Timber under the head of *Woods* and *Forests*. The only important receipts in this branch of service, are on timber passing the Ottawa, the duties on which are collected at Bytown by a collector stationed there.

System formerly in use.

When I came into office I found a system established of granting Licenses for cutting timber on the Lands of the Crown, the persons licensed paying down one-fourth of the expected duty and entering into bonds to pay the remainder.

The quantity of Timber cut has however generally far exceeded the amount specified in the Licenses. When the timber passes the Chaudiere it is measured and the parties become liable to pay the amount of the duties.

In place however of paying them at Bytown the system was introduced of permitting the parties to substitute mercantile paper.

Alteration adopted.

I found that the Collector of Bytown had been accustomed to account for monies received, and to pay them over only once in the year. I directed Mr. Shirriff to inform me of all receipts of money, and, understanding that a heavy loss had been sustained by the deposit of a large sum in the hands of the House of Horatio Gates & Co. I directed the monies received to be remitted directly to the office.

Mr Stephenson appointed Collector of Duties.

I proceeded to Bytown, Montreal, and Quebec, for the purpose of learning the state of the office, and I found Mr. Shirriff the Collector a considerable defaulter, upon which he was removed, and the present Collector Mr. James Stephenson appointed.

No. 3, herewith.

I beg to refer to my Report on this matter to Her Majesty's Attorney General, a copy of which is herewith transmitted.

The business has been conducted with great regularity and exactness by Mr. Stephenson.

Alteration in the mode of payment an advantage to the Timber Trade, and no less to the Province.

I attempted to introduce the system of the payment of Timber duties at Bytown, but this was remonstrated against by the persons engaged in the lumbering trade, who represented the impracticability of payment of the duties before the timber came to market, and as those who procured timber on the Lower Canada side had the advantage of payment of duties at Quebec I have permitted the system to continue of receiving promissory notes and bills endorsed by Quebec, and Montreal Houses, this no doubt has been of great advantage to the traders in Lumber, and since the appointment of Mr. Stephenson no losses have been incurred.

The money in fact is paid with much greater punctuality than it would be under Bonds to Government, however well secured, as all the exactness with respect to time usual in mercantile transactions is thereby secured.

Difficult to collect Duties on Timber cut

I have found it impracticable to collect any important amount of duties on timber cut upon Government Lands in other parts of the Province and

the expenses attending the attempts to do so have borne much too large a proportion to the sums collected.

in the Province generally.

An Act of Parliament giving summary jurisdiction in cases of depredations on public timber, allowing rewards to informers, and throwing the Onus probandi, regarding the manner in which timber is come by, on the possessor of it, & giving power of seizure when proof is not forthcoming, is much wanted for the purpose of enforcing payment of duties on timber throughout the Province.

General act wanted for this purpose.

Besides the accounts carried to the Official Books, parties in the country are in the habit of remitting sums of money in anticipation of sales, not yet made, and they allow them to remain until the authority to apply them is given by the Government, or, to withdraw them at pleasure; this account has produced much confusion and uncertainty, to regular balances having been kept respecting it, until I found upon investigation to my great surprise that a large sum had apparently accumulated of unapplied money. I have endeavoured to reduce the account to some exactness and with regard to late transactions, is kept correctly, but I have found many sums applied which upon the first investigation still appeared at the credit of the parties remitting, and until I can have a nominal index of the whole of the Sale Books, I can only vouch for the correctness of the balance so far as the credit side is concerned.

One cause of confusion in the accounts of the office.

Indeed with respect to all the accounts I regret to have to report, that with the exception of the debit side in which I am charged and which I personally attended to, the accounts were for the first two years very loosely kept. I have found no difficulty in tracing receipts of all money, and the official books of receipts have been most accurately kept and compared, but payments were not entered as made and I found myself indebted to the Government for a considerable sum, for the disposition of which, Mr. Tod the person who received and paid money could not account. This sum I have made good:—

Amounts for the first two years loosely kept.

And a considerable sum apparently due to the Government has been made good by Mr. Sullivan.

When I discovered the probability of this result I endeavoured to introduce an accurate plan of checks and cash balances, and to institute an investigation into the deficiency, the result of such inquiry as the time permitted has been the discovery of many omissions, notwithstanding which the sum unaccounted for to me, yet remains considerable.

The excuse given for this state of the accounts was the quantity of current business, which continually pressing prevented the making regular entries; without saying that the excuse was a good one, it is but fair to acknowledge that all the clerks in the Department were overworked, and had to attend to business far beyond the usual office hours.

All the Clerks in the Department overworked.

I was prevented from increasing the establishment by my desire to keep the heavy expenses under and by my hope that the state of the politics of the country would permit me to devote my time to the details of official business.

Indeed had I foreseen the political troubles which succeeded each other so rapidly, I never should have incurred the risk of intrusting affairs, in which I and my sureties were so deeply interested, to Clerks not appointed by myself and who were not under any security themselves.

Clerks under no security.

The business of this Department, in seeing persons on public affairs, the extensive correspondence, and the investigation of intricate claims, form in themselves sufficient employment for the Head of Department, and the many official details in money transactions which require accuracy and elaborate attention ought unquestionably to be managed by some person giving

The many transactions should be managed by some one giving sufficient security.



security to the Government, who could devote his whole time to them.

Military Reserve and  
Indian accounts.

The strictly Public Provincial accounts have been rendered half-yearly on the Military Reserves.—And, Indian Services accounts have been rendered as called for.

Proceeds of Crown  
Lands.

The nett proceeds of Crown Lands are payable to the Receiver General and form part of the casual and territorial Revenue.

Proceeds of Clergy  
Reserves.

The nett proceeds of the Clergy Reserves are payable as follows :—  
The principal to the Lords Commissioners of Her Majesty's Treasury through the Military chest, the interest to the Receiver General for the support of the Clergy.

Proceeds of Indian  
Lands.

The proceeds of the Six Nations Indians' Lands are paid to the Receiver General.

The proceeds of the Lands of the Sundry Tribes of Indians are invested for their benefit, or paid upon the order of His Excellency the Lieutenant Governor to the superintendent of Indian affairs, who keeps separate accounts with the tribes.

Proceeds of Timber  
duties, to whom paid.

The proceeds of the duties on Timber are paid to the Receiver General, and form part of the casual and territorial Revenue.

Besides the several accounts above-mentioned a small shifting amount of money remains floating in the office arising from remittances being made by Post, not exactly meeting the instalments due upon Lands purchased with the interest; sometimes the funds remitted being a few pence or shillings over and sometimes under; the difference is always marked upon the official receipt, and adjusted on the next payment.

I was not aware of this fact, until I came to investigate the accounts, and the memoranda having been merely kept in pencil in the official books, I am unable to state with accuracy the state of the account; since I have introduced the system of Cash balances, it of course enters into the cash transactions of the office.

This is a very troublesome and unsatisfactory item of account, but I could not avoid it without altering the form of the Official Books, which the small amount concerned did not form a sufficient inducement for doing, and the instalments with the interest being exactly paid and entered, conforms with the contract entered into with the purchasers, and renders the official accounts much more simple than they would be were these small balances entered in the official books.

4th, 5th, & 8th.—What is the state of receipts made up to the 31st of October last?

8. What were the balances on hand on the 31st October last?

How are the receipts appropriated?

Statement of the bal-  
ances under each  
head of accounts  
sent herewith.

I herewith send a statement of the balances under the different heads of account which the foregoing remarks will enable the committee to understand.

The items of the accounts charged against the estate of my predecessor arises in the following manner.

Sums of money were received by him, which remained unapplied; when these came to be applied and the parties claimed the official receipt, I issued that document.

During Mr. Robinson's lifetime he paid the money over upon application to him; but since his death the account remains unsettled.

When I found that such was the case, I declined issuing any further receipts, but, much complaint arising, I was directed by the Government to issue receipts, and to charge the amount against Mr. Robinson's Estate.

The whole business of the Department being conducted by the same Clerks and Agents without reference to the particular service, I am unable to assign to each head the sums expended, I have therefore followed the plan of my predecessor of charging salaries and expenditure to the different accounts as nearly as I could in proportion to the business done, and the work necessary to be performed.

6th.—What are the checks whereby the accuracy of money transactions in the Commissioner's Office are tested?

The official check by which the public interests are protected in the sale of Lands, is to be found in the Surveyor General's Office as no land can be placed under Patent unless by grant, the authority for which can be shown, or by sale made in this Department. Official checks by which the Public Interests are protected.

The certificates for patents, which issue from this office, are deposited in the Surveyor General's Office, and the accounts shew the price, the amount of principal and interest, and the manner of application.

The checks by which the interest of purchasers is protected, are the official receipts, which before they can be issued are entered and carefully compared with the Official Books.

As regards Disbursements, vouchers are rendered with the accounts current.

As regards the Department of the Woods and Forests, the Collector at Bytown remits the monies received immediately upon their receipt, and he renders a yearly account of the Timber Licenses, and the quantity of Timber, as ascertained by admeasurement.

9th.—Where are the balances kept, that is, whether in the custody of an officer of the department, or placed in some Bank as an official deposit, or as an ordinary one blended with private funds, or kept in some place of supposed security? Where and how the Public Balances are kept.

I have considered the balances in my own custody, and have kept them in the Bank of Upper Canada, not separated from private transactions, or made an official deposit, until I received the questions from the committee, and saw the instructions to the commission. I have them now as an official deposit separate from any private affairs.

11th.—What is the system generally pursued?

The business of the office is distributed as follows. Mr. Richard H. Thornhill is employed as head clerk in receiving applications to purchase land; in answering questions to intending purchasers; in making searches in the Books; in getting up materials for reports, and in other general business. His salary is charged against the Crown Lands Funds. Distribution of the business of the Department.

Mr. Andrew Tod is employed in making entries in the Official Books; in making out receipts; in comparing them with Mr. Dean, and in forwarding them to purchasers; and in other business relating to the accounts.—His salary is charged against the Clergy Reserve Fund.



Mr. John Dean is employed in receiving the money, making a daily balance, paying the amount into the Bank, and in keeping cash accounts. His salary is charged against the Crown Lands Funds.

Mr. Hammond is employed in the Registration of transfers of Land Rights, &c. His salary is charged against the Clergy Reserve Fund.

Mr. Thomas Galt is employed in the official correspondence. His salary is charged against the Six Nations Indians.

I occasionally employ copying clerks, of which there are now two at work in the office, one in copying letters, the other in making a nominal Index of the Sale Books, which is much wanted.

All these clerks fully employed.

All these clerks are fully employed. They have generally had more to do than could be done well by them; and so far as attention to the office, and working during and after hours, I have no reason to complain of them. I transmit herewith a copy of the instructions issued to my predecessor as agent for the sale of Clergy Reserves.

No. 5 herewith.

Sales of Clergy Reserves.

I would remark that the quantity of reserves authorised by the Act of the Imperial Parliament to be sold being nearly exhausted, sales have been for some time confined to cases where individuals are authorised to purchase by order in Council. The loose manner in which transfers of Leases have been made, and the darkness and intricacy of transactions respecting them, makes this branch of business extremely difficult and troublesome and it engages much of my personal attention.

Woods and Forests. No. 6 herewith.

I also enclose herewith the printed instructions issued to my predecessor in the department of Woods and Forests, they have not ever been followed, nor can they be consistently with the good of the public service.

The system pursued has been reported to the House of Assembly by Mr. Shirriff whose son was appointed collector.

Mr. Shirriff the Founder of the Ottawa Timber Trade.

Mr. Charles Shirriff was said to be the Founder of the Ottawa Timber trade; he is a very intelligent man and I believe the Government considered itself under many obligations to him on that account—in fact almost the whole management of the department was left to him without question or interference. He, by entering into private speculation, such as building mills &c., beyond his private means, involved himself in debt and on the failure of the house of Gates & Co., and in the commercial crisis of 1837, he became a defaulter.

Report on this subject will be forwarded.

I shall transmit to the Committee a copy of my Report upon this subject, which I made on placing the matter in the hands of the Attorney General.

When I was directed to assume the charge of this department, I found an approved system in operation, and I only altered it as regarded the money transactions, and in requiring the new Collector to give security to the Government which he has done.

Mr. Stephenson a most efficient officer.

Mr. Stephenson who is at present employed as Collector at Bytown is a most intelligent person, and a very efficient officer; and I would respectfully recommend that he should be sent for as he can give most valuable information respecting the department.

I shall be most happy to afford the fullest information in my power to the Committee. The want of time to make a fuller report at present, I offer as my apology for the present hasty sketch.

I shall, in the course of one or two days transmit an answer to the tenth question, shewing the amount outstanding of the sums due on purchases of land from the Crown, or other public trust or institution.

(Signed)

R. B. SULLIVAN.

**No. I.**

*Instructions from the Right Honourable the Lords Commissioners of His Majesty's Treasury, to Peter Robinson, Esquire, Commissioner for the Sale and Management of Crown Lands in the Province of Upper Canada.*

WHEREAS His Majesty, by a Commission bearing date the Seventeenth day of July, 1827, did nominate and appoint you the said Peter Robinson to the Office and trust of Commissioner for the Sale and management of Crown Lands in the Province of Upper Canada, and did strictly enjoin you to follow such Orders and Directions as you might from time to time receive from the Commissioners of His Majesty's Treasury, or from any one of His Majesty's Principal Secretaries of State, or from the Governor, or Officer Administering the Government of the Province of Upper Canada for the time being. Now We, the Commissioners of His Majesty's Treasury do hereby require and enjoin you to govern yourself in the execution of the Duties of your said Office by the following instructions :—

That you do forthwith repair to Canada, and report your arrival to the Governor, or Officer Administering the Government, and lay before him His Majesty's Commission appointing you to the said Office, and these our Instructions for the guidance of your conduct in the execution of the Duties thereof.

That you do immediately upon your arrival enter into Security to the satisfaction of the Governor, or Officer Administering the Government, yourself in Five Thousand Pounds, and two Sureties in Two Thousand Five Hundred Pounds each, that you will diligently and faithfully perform the Duties of your said Office, and duly account for, and pay over, all monies which may come to your hands in the execution thereof.

That as soon as possible after your arrival you do proceed to ascertain the nature and particulars of all the Crown Property within the said Province under the following heads :—

Waste Lands in those Districts of the Colony which have not heretofore been Surveyed or laid out.

Waste Lands in those Districts of the Colony which have been Surveyed and laid out, but no part of which has been granted.

Ungranted Lands and Crown Reserve in those Districts where grants have been made.

Lands which have been granted in perpetuity upon payment of Quit or other Rents.

Lands and Reserve which have been granted upon Leases, for series of years upon Reserved Rents or otherwise.



THAT you do make an Annual Report of the progress you may have made in ascertaining these particulars to Us, or to the Commissioners of the Treasury for the time being, and also to the Governor, or Officer Administering the Government of the Province of Upper Canada.

THAT no Lands or other Crown Reserve arising from Lands within the Province of Upper Canada, be hereafter disposed of or granted, except upon the following conditions:—

By actual Sale, or in cases of Poor Settlers, by Grants, subject to Quit Rents in the manner hereafter directed:—

THAT you do from time to time, and at least once in every year, submit to the Governor, or Officer Administering the Government, a Report of the total quantity of each District of Crown Property, within each District, of the Reserve, so far as you may then have ascertained the same, together with your opinion of the quality of each description of property which it may be expedient to offer for Sale within the then ensuing year, and the upset price per Acre at which you would recommend the several descriptions of property to be offered, obtaining previously a Certificate from the Surveyor General of Woods and Forests within the Province, that the Land proposed to be offered by you does not contain any considerable quantity of valuable Timber fit for His Majesty's Navy, or for any other purposes, it being the intention that no grant of the Land upon which such Timber may be growing should be made until the Timber is clear:

THAT if the Governor, or Officer Administering the Government, should be pleased to sanction the Sale of the whole or any part of the Land recommended by you, or at any other price which he may name, you will proceed to the Sale in the following manner:—

You will give Notice in the York Gazette and in such other Newspaper as may be circulating in the Province, as well as in any other manner that circumstances will admit of, of the time and place appointed for Sale of the Lands in each District, and of the upset price at which the Lots are proposed to be offered; that the Lots will be sold to the highest bidder, and if no offer should be made at the upset price, that the Lands will be reserved for future Sale in a similar manner by Auction.

That no Lot should contain more than 1,200 estimated Acres.—You will also state in the Notices of the conditions of the Sale, that the purchase money is to be paid by four instalments, without interest, the first instalment at the time of the Sale, and the second, third, and fourth instalments at the intervals of a year.

That if the instalments are not regularly paid the deposit will be forfeited, and the Land again referred to Sale.

In case purchasers of Land at any Sale, not exceeding 200 Acres, being unable to advance the purchase by instalments as proposed, you may permit the purchaser to occupy the same upon a Quit Rent, equal to five per cent upon the amount of the purchase money, one year's Quit Rent to be paid at the time of Sale in advance, and to be paid annually in advance afterwards; upon the failure of regular payment the Lands to be again referred to Auction and sold; the Quit Rent upon Lands so purchased in this manner to be subject to redemption upon payment of twenty year's purchase, and parties to be permitted to redeem the same by any number of instalments, not exceeding four, upon the payment of not less at any one time than five years amount of Quit Rent, the same proportion of the Quit Rent to cease. In case, however, the parties should fail regularly to pay the remainder of the Quit Rent the same to be deducted from the instalment paid, and the Land to be resold by Auction whenever the instalment may be absolved by the accruing payment of the remainder of the Quit Rents.

That Public Notice should be given in each District in every year, stating the names of the persons in each District who may be in arrear, either for the instalments of their purchase, or for Quit Rents, and that if the arrears are not paid up before the commencement of the Sales in that District for the following years, that the Lands in respect of which the instalments or Quit Rents may be due will be the first Lot to be exposed to Auction at the ensuing Sales, and if any surplus of the produce of the Sale of each Lot should remain, after satisfying the Crown for the sum due, the same will be paid to the original purchasers of the Land who made default in payment.

THAT no Land be granted at any other time than at the current sales in each District, except upon application from Poor Settlers who may not have been in the colony more than Six Months preceding the last annual sale.

THAT Settlers so circumstanced may be permitted to purchase Land, not exceeding two hundred Acres each, at the price at which it may have been offered at the last annual sale, and not purchased, and may pay for the same, or by Quit Rent computed at five per cent on the sale price, and thenceforth these persons shall be considered as entitled to all the privileges, and be subject to the same obligations, as they would have been subject to if they had purchased the Land at the last Sale.

IN cases o' Settlers who shall be desirous of obtaining grants of Land in distinct Districts not Surveyed, or in Districts in which no unredeemable grant shall have been made, you will, under the authority of the Governor, at any time within the period of seven years from the date hereof, grant permission of occupancy to any such Settlers for Lots of Land, not exceeding two hundred Acres, upon condition that they shall pay a Quit Rent for the same equal to five per cent upon the estimated value of the Land at the time such occupancy shall be granted, and the persons to whom claim or occupation may be made shall have liberty to redeem such Quit Rent at any time before the expiration of the seven years, upon the payment of twenty years purchase of the amount, and at any time after the termination of the seven years upon the payment of any arrears of Quit Rent which may be then due, and twenty years purchase of the Annual amount of the Rent.

THAT no Patent shall be granted until the whole of the Purchase Money shall have been paid; nor any transfer of the Property made, except in case of death, until the whole of the arrears of the Instalments or Quit Rent shall have been paid.

THAT the Purchase Money for all Lands, as well as the Quit Rents, shall be paid to you, or to such persons as you may appoint, at the times and places to be named in the condition of the Sale.

You will give public notice, that you have received Instructions to apply to all persons holding Lands from the Crown in perpetuity, upon the payment of Quit Rents, as well as to all persons holding Lands upon lease for term of years, for payment of the rents which may be due from them respectively, to commence from the first of January, 1827; and you will, at any time within seven years from the date hereof, sell to the proprietor, at twenty years purchase, any Lands held in free and common soccage (but to no other person whatever), any Quit Rent which may be payable by them respectively, provided that all arrears up to the end of the year preceding the time of purchase be previously paid.

If these Quit Rents are not purchased by the proprietor within the period of seven years from the date hereof, further instructions will be given in regard to the sale by Public Auction, or otherwise as may then be deemed expedient.

With respect to the Lands upon Lease for terms of years, you are



desired on no account to sell the same by Public Auction if the Rent is not more than two years in arrear until the termination of the Lease, but if the Rent is more than two years in arrear, and if according to the terms of the Lease the same is void in consequence of the non-payment of the Rent, you are at liberty to submit to the Governor, or officer administering the Government, that any such Lots should be sold. If however, previously to the sale the Rent is paid up, you will withdraw the same from the sale, and you will at any time sell to the Lessee of such Lands as may be held under Lease, at such price as the Governor, or officer administering the Government, may upon your recommendation approve of, the Land so held, all arrears of Rent being in every case paid up to the end of the year preceding the sale, but in no case at less than twenty years purchase of the Rent.

You will on the first January and first July in every year render a complete account of all your sales within the preceding half year to the Auditor of Provincial Accounts, specifying the conditions upon which each Lot is sold, and you will at the same period render a complete Cash account of the money received and expended by you within the same period, carrying forward to each account any balance which may remain in your hands at the date of the preceding account. And you will on the first January, first April, first July and first October, in each year, pay over to the Receiver General of the Province any sum which may on those days respectively be in your hands over and above the sum of £500 which you are permitted to retain for future contingent expenses.

You will not charge the Salary and remuneration to which you are entitled under your Commission in your accounts, but you will receive the same annually by Warrant of the Governor out of the Treasure, which you may have paid into the hands of the Receiver of the Province in the preceding year.

You are authorised to incur and defray such contingent expenses for Authorities, Clerks, Treasurer and Receiver of Rents, Office Rent, &c., as you may find absolutely necessary, and as the Governor, or Officer Administering the Government, may sanction and approve, provided, however, that the whole of such contingent expenses shall not exceed one-sixth part of the money to be received by you under His Majesty's Commission and these our Instructions.

That you do transmit to us, or to the Commissioners of the Treasury for the time being, copies of the half-yearly accounts which you may render to the Auditor of Provincial Accounts in Canada, and that the same be transmitted by the first direct conveyance which may offer, after the periods they are respectively rendered.

That in the execution of the duties of the said Office you do obey all such orders and directions as you may from time to time receive from us, or the Commissioners of the Treasury for the time being, or from any one of His Majesty's Principal Secretaries of State, or from the Governor, or Officer Administering the Government.

*Whitehall, Treasury Chambers, }  
the 18th day of July, 1827. }*

(Signed)

MACNAGHTEN,  
J. LEVESON GOWER,  
ELIOT.

Instructions to Peter Robinson, Esquire, Commissioner for the Sale and Management of Crown Lands in the Province of Upper Canada.



## No. 2.

WHEREAS it is expedient to provide greater facilities for the disposal of the Public Lands in this Province, and for the issuing of Patent Deeds for the same: *Be it therefore enacted*, by the King's most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign, entitled, 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province,'" and by the authority of the same, That from and after the passing of this Act, no free grant shall be made of any of the Public Lands in this Province to any person or persons whomsoever, except U. E. Loy-  
Preamble.  
No free grant of public lands to be made except to U. E. claimants or others entitled under orders and regulations now in force.  
 alists and their children, and such other persons as are now entitled to a free grant of Public Land, under or by virtue of any Order in Council, or other regulation of Government now in force and effect.

II. *And be it further enacted by the authority aforesaid*, That it shall be the duty of the Surveyor General, so soon as conveniently may be after an Order in Council shall have been issued for the allowance of any claim for a free grant of land, to locate the party or parties entitled thereto, or the assignee or assignees of such party or parties, his, her or their heirs or assigns, on such lands open for location in any District within this Province, under the authority of the Government, as he, she, or they shall think proper to select, and as shall not have been previously located to any other person or persons, or shall not have been otherwise specially reserved; and the patent Deed or patent Deeds of the lands so located, shall be issued to the parties free of expense, or upon the payment of such patent fees only as are now payable under any present regulation respecting grants of a similar nature.  
Party entitled to free grant, or his assignee, to be located on any open lands he may select.  
Patent to issue free.  
Exception.

III. *And be it further enacted by the authority aforesaid*, That after the allowance of any such claims, under or by virtue of any order in Council to be issued in respect thereof, such claims shall be assignable and transferable by the parties entitled thereto, to any purchaser or purchasers thereof, and such purchaser or purchasers his, her, or their heirs or assigns, shall be entitled to locate in respect thereof, and to have the patent Deed or patent Deeds of the same to be issued in his, her, or their name or names.  
Claims allowed in Council to be assignable.  
Assignee may locate and obtain patent in his own name.

IV. *And be it further enacted by the authority aforesaid*. That all claims for free grants of public lands shall, after the passing of this Act, be made and set forth by memorial or petition to the Governor, Lieutenant Governor, or Person Administering the Government of this Province, in Council, and shall be accompanied by the requisite documentary proofs and evidence, and shall be signed by the claimant or claimants, his, her, or their, attorney or agent, and shall be duly considered and disposed of in Council only, and in no other manner, (except as is hereinafter provided.)  
Claims for free grant how to be made.

V. *And be it further enacted by the authority aforesaid*. That it shall be the duty of His Majesty's Commissioner for the sale of Crown Lands, for the time being, to keep a book for the entry (at the option of the parties interested) of the particulars of any assignment made by as well the original nominee or locatee, as also by any subsequent assignee or assignees, of any such claims on the lands located in respect thereof, such assignment or assignments being first produced and exhibited to the Commissioner aforesaid, together with an affidavit of the due execution thereof, sworn before any Justice of the Peace, who is hereby fully authorised to administer the oath  
Crown Lands Commissioner to keep a book for entries of assignments of claims.  
Assignments to be produced with affidavit of execution.



Assignments to be registered.

Certificate to be endorsed.

Assignment first registered to be valid against others.

After parties obtain the order in Council, they, or their assignees, may locate land, or be allowed four shillings per acre in the purchase of other public lands.

Officers or others entitled to an allowance in money in lieu of land may receive credit therefor in the purchase of public lands.

If lands specifically appropriated be sold, the amount of the purchase money shall be credited to the proper fund by the Commissioner of Crown Lands.

Under certain exceptions no public lands to be sold by private sale until they have been offered at public auction.

After which they may be sold at the upset price by private contract.

Upset price, conditions &c., to be fixed by Governor in Council.

Commissioner of Crown Lands to manage sales, subject to orders in Council.

Proceeds of sales to be paid to Receiver General.

in this behalf, and such affidavit shall truly express the time of the execution of such assignment or assignments, and thereupon it shall be the duty of the said Commissioner to cause the material parts of every such assignment to be entered or registered in such book of entry or registry, and to endorse on every such assignment a certificate of such entry or registration; and every such assignment so entered and registered, shall be valid against any other of a previous date or execution, but not then entered or registered, except in cases of express notice.

VI. *And be it further enacted by the authority aforesaid,* That after any Order in Council shall be made in respect to free grants of land as aforesaid, the party or parties interested therein, or the assignee or assignees of such party or parties, and the heirs or assigns of such assignee or assignees, shall, at their option, be entitled to locate lands in respect thereof, or to claim an allowance in lieu thereof, at the rate of four shillings per acre, in the purchase of any other public lands, upon the sale thereof, under the provisions of this Act, and whether the same consist of Crown Lands, Clergy Reserves, School Lands or other public lands.

VII. *And be it further enacted by the authority aforesaid,* That any Military or Naval Officer, or other person entitled to an allowance in money in lieu of lands, under any existing order or regulation, shall be entitled to purchase any of the public lands aforesaid, and shall receive credit upon any such purchase to the full extent of the said allowance.

VIII. *And be it further enacted by the authority aforesaid,* That in case of the sale of any Clergy Reserves, or other lands, appropriated for a specific public purpose, to any person or persons entitled under the provisions of this Act to purchase the same, in lieu of locating or purchasing other lands as aforesaid, the proper funds to which the proceeds of the lands so sold shall belong, shall be re-imbursed the full amount of such sale from and out of the proceeds of the sale of Crown Lands, not so appropriated to any specific purpose, and it shall be the duty of the Commissioner of Crown Lands to regulate his accounts accordingly.

IX. *And be it further enacted by the authority aforesaid,* That except as aforesaid, and as hereinafter is further provided, none of the public lands aforesaid shall be sold by private sale, unless the same shall have been first offered at public auction for sale at an upset price; after which it shall be lawful for the Governor, or Lieutenant Governor, or Person Administering the Government of this Province, for the time being, to direct the sale of such lands at the upset price thereof named at such public auction, to any person willing to purchase the same by private contract.

X. *And be it further enacted by the authority aforesaid,* That the upset price of such public lands shall be from time to time fixed by the Governor, Lieutenant Governor, or Person administering the Government of this Province, in Council only, and not otherwise, as also the terms and conditions of sale, and such other regulations respecting the same, not contrary to the provision of this Act, as shall be deemed necessary.

XI. *And be it further enacted by the authority aforesaid,* That the management of such public sales, and the time and place of holding the same, shall be under the controul and direction of the Commissioner of Crown Lands, subject to any general or special order in Council that shall from time to time be made to regulate the same; and the proceeds of such sales, as also of sales by private contract, shall be received by the Commissioner of Crown Lands, and be duly accounted for, and paid over by him to the Receiver General of the Province.

XII. *And for the purpose of encouraging actual settlement on the lands*



purchased from the Crown, under the provision of this Act: *Be it further enacted by the authority aforesaid*, That it shall be lawful for the Governor, Lieutenant Governor, or Person Administering the Government of this Province, to order and direct reservations to be made of such portions of land adjoining or adjacent to lands intended for immediate sale, as the Governor, Lieutenant Governor, or the Person Administering the Government of this Province, by and with the advice and consent of the Executive Council, shall deem requisite and advisable to order and direct; and the land so reserved shall, upon application, be granted free of expense to the purchaser or purchasers of the adjoining or adjacent lot so sold: *Provided*, the quantity in no case shall exceed fifty acres, upon its appearing, upon inspection and other sufficient proof, that such purchaser or purchasers, his, her or their assignee or assignees, shall have been bona fide settled and resident upon the land so purchased for the space of five years, and shall have made such improvements thereon as shall be required by any order in Council respecting the same: *Provided always*, that such reservation shall not in any case exceed in quantity the lot or parcel of purchased land, in respect of which such reserved land shall have been made; and also, that the whole of such residence shall have been within ten years from the time of such original purchase.

Governor may direct reservations of lands adjoining to those intended for immediate sale.

Purchasers may receive a free grant of lands reserved.

Not to exceed fifty acres.

On condition of five years' actual residence.

And making improvements. Reservation so granted not to exceed the quantity purchased. Whole residence to be within ten years from the time of the purchase.

XIII. *And be it further enacted by the authority aforesaid*, That it shall be lawful for the Governor, Lieutenant Governor, or Person Administering the Government of this Province, by and with the consent of the Executive Council, to nominate and appoint fit and proper persons in each District in the Province to be resident Agents of the Commissioner of Crown Lands, for the sale of public lands, in the manner hereinafter provided; and also to appoint the time and place in each District where such Agents shall keep their offices.

Governor in Council to appoint an agent in each District for the sale of public lands.

XIV. *And be it further enacted by the authority aforesaid*, That it shall be the duty of such resident Agents, and they are hereby authorised and empowered, under the direction of the Commissioner of Crown Lands to make sales, as well by auction as also by private contract, for the public lands within their respective divisions, at such upset prices as shall have been, under the provisions of this Act, duly fixed and ascertained.

Duty of such resident agents.

XV. *And be it further enacted by the authority aforesaid*, That every such District Agent shall be furnished by the Commissioner of Crown Lands with correct lists and maps of the lands for sale, from time to time, in his division, and with such other means as may be necessary to enable him to give full and requisite information to purchasers; and the division allotted to each District Agent shall be assigned and limited by the Commissioner of Crown Lands, and such District Agent shall not have any power to act out of such division, and shall keep regular accounts of sales, and make the same distinctly to appear on his plan or map.

District agent to be furnished with lists and maps of lands for sale in his division.

Divisions to be assigned.

No agent to act out of his division.

XVI. *And be it further enacted by the authority aforesaid*, That no sale of public lands by auction or otherwise, shall be effected out of the District, and division in which such lands are situate, unless under a special order in Council.

No sale by auction but in the district where the lands lie.

XVII. *And be it further enacted by the authority aforesaid*, That the purchase money upon the sale of any such public lands, shall, in the first instance, be paid to the resident District Agent, who shall transmit the same to the Commissioner of Crown Lands, whenever the same shall amount to the sum of twenty-five pounds, deducting therefrom his per centage, as hereinafter provided; and in default of such remittance, shall be liable to be charged penalty thereon, at the rate of fifteen per cent for the time he shall retain the same in his hands after the amount shall become remittable as aforesaid; and upon the receipt of any such purchase monies by the District

Purchase money to be paid to resident agent.

And transmitted to Commissioner of Crown lands.

Fifteen per cent penalty for not transmitting.



Receipts to be given to purchaser. Agent, such District Agent shall give the purchaser or purchasers a receipt for the same, specifying therein the number of the lot; or quantity of land purchased, and otherwise sufficiently describing the same, which receipt shall bear date the day on which it was actually signed; and the receipts so given shall authorise the purchaser to take immediate possession of the lot so sold, and to maintain actions of ejectment, or for trespass, against any wrongful possessor or trespasser thereon, in his own name, as fully and effectually as if the Patent Deed had been issued to such purchaser.

Particulars of receipt.

Purchaser may take immediate possession and may maintain ejectments, &c.

Purchasers entitled to receive patent when purchase money paid up, free.

XVIII. *And be it further enacted by the authority aforesaid.* That so soon as the purchase money of any particular lot or quantity of land shall have been paid up in the manner aforesaid, the purchaser or purchasers thereof shall thereupon become entitled to have and receive a free grant of the same, by His Majesty's Letters Patent, under the Great Seal of the Province, granting the same to such purchaser or purchasers, his, her or their heirs and assigns, in free and common soccage, and subject only to such reservations as are now usually reserved in Letters Patent of the same description; and such Letters Patent shall be transmitted by the Commissioner of Crown Lands, to the District Agent of the division in which the lands are situate, within the space of thirty days after the whole of the purchase money shall have been paid, and duly notified to the Commissioner of Crown Lands, unless by any unforeseen event or unavoidable necessity the same cannot be transmitted; and it shall be the duty of the District Agent, upon the receipt of such Letters Patent, to deliver the same to the owner or owners, upon demand, without charge.

Patent to be transmitted to the resident agent within thirty days after purchase money shall have been paid.

District agent to deliver patent without charge.

District agent to have a list of lands open for location in his district.

XIX. *And be it further enacted by the authority aforesaid,* That it shall also be the duty of the Commissioner of Crown Lands to furnish every District Agent with a correct list of all lands which shall be from time to time, open for location within his division to any claimant or claimants entitled to free grants; and it shall be the duty of such District Agent to afford the requisite information to any such claimant or claimants, and also to receive and transmit to the Office of the Commissioner of Crown Lands, any petition or application for location, to be laid before the Executive Government; and such District Agent shall also receive and distribute to the parties concerned, the necessary location tickets, orders in Council, Letters Patent, and other documents relative to grants of land, free of expense.

District Agent to receive and transmit applications for location.

And to receive and distribute free of expense, location tickets, &c.

Governor with advice of Executive Council, may direct the expenditure of £1,000 in any township.

XX. *And be it further enacted by the authority aforesaid,* That it shall and may be lawful for the Governor, Lieutenant Governor, or Person Administering the Government of the Province, by and with the advice and consent of the Executive Council, to authorise and direct the expenditure, by the Commissioner of Crown Lands, of any sum not exceeding one thousand pounds, in each Township in which the same shall be considered necessary and advisable, in the erection of one grist-mill, and one saw-mill, or either of them, at such place in the Township as shall be deemed most advisable and beneficial, and the money expended in the building of the same shall be paid by the Commissioner of Crown Lands, out of the proceeds of the sales of Crown Lands in his hands, and shall be allowed in the accounts of the said Commissioner; and such saw-mill and grist-mill, or either of them, shall afterwards be disposed of and sold, at such time, and upon such terms and conditions, as the Governor, Lieutenant Governor, or Person Administering the Government for the time being, shall, by and with the advice and consent of the Executive Council, authorise and approve; and the proceeds of any such sales shall be paid to the Commissioner of Crown Lands direct, and be accounted for by him in the same manner as the proceeds of sales of Crown Lands.

In the erection of a grist-mill and saw-mill.

Money to be paid by Commissioner of Crown Lands.

Grist and saw-mill to be afterwards sold.

Proceeds to be paid to the Commissioner of Crown Lands.



XXI. *And be it further enacted by the authority aforesaid,* That the Commissioner for the sale of Crown Lands, for the time being, as also every District Agent, shall, before entering upon the duties of their respective offices, give good and sufficient security, to the satisfaction of the Executive Government, for the faithful discharge of their respective duties, and for the due payment of all public moneys that shall come into their hands respectively, that is to say—For the payment of such moneys that shall come into the hands of the District Agent, to the Commissioner for the sale of Crown Lands, and for the payment of such moneys that shall be received by such Commissioner of Crown Lands, or of the balance remaining unexpended in his hands, to the Receiver General of the Province.

Commissioner of Crown Lands and District Agents to give security for discharge of their duties, and for the due payment of public moneys.

XXII. *And be it further enacted by the authority aforesaid,* That each of the District Agents shall receive such a per centage on the sale of lands made by them, under the authority of this Act, as the Governor, Lieutenant Governor, or Person Administering the Government of this Province for the time being, with the advice of the Executive Council, shall think reasonable for the service so performed.

District Agent to receive a per centage.

XXIII. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the Commissioner for the sale of Crown Lands, to render his account, in writing, to the Receiver General every three months, of all public monies in hand, or received or paid by him, in which account shall be included the amount paid to District Agents for their services, and for the inspection and sale of lands, and locating lands; and the said Commissioner shall pay over to the Receiver General the balance of all public monies remaining in his hands at the time of rendering such half-yearly account, after retaining thereout a sufficient amount to meet contingent expenses of the Crown Land Department, not exceeding the sum of five hundred pounds.

Commissioner of Crown Lands to render an account in writing every three months, to the Receiver General.

And pay over the balance of all public monies, retaining £500 to meet contingent expenses.

XXIV. *And be it further enacted by the authority aforesaid,* That it shall be the duty of the said Commissioner of Crown Lands, once in every year, within ten days after the meeting of any Session of the Legislature, to transmit to the Governor, Lieutenant Governor, or Person Administering the Government of the Province, a true copy or copies of the accounts or lists of all sales and expenditure respecting the public lands of the Province under his controul or management, and of all monies in hand; such accounts being brought up to within thirty days of the delivery of the same, in order that such accounts may be laid before Parliament.

Commissioner of Crown Land to make an annual statement of sales &c. of public lands.

XXV. *And be it further enacted by the authority aforesaid,* That it shall also be the duty of the said Commissioner of Crown Lands to cause a correct list and description of the names and residences of the District Agents throughout the Districts, as also a list of all lands intended to be offered for sale and location, with the upset prices and conditions of sale, to be published in the Upper Canada Gazette, and in one newspaper of the District in which the lands are situate.

List of district agents, and of lands for sale and location, to be published in the U. C. Gazette.

XXVI. *And be it further enacted by the authority aforesaid,* That it shall be lawful for the Governor, Lieutenant Governor, or other Person Administering the Government of the Province, by and with the advice and consent of the Executive Council, to authorise and direct the Commissioner of Crown Lands, from time to time, to make private sales, at a fair valuation, to any lessee or occupant of Crown Lands, or to other individuals, who, from the peculiar situation of the property applied for, may be liable to injury by the disposal thereof to any other person or persons than such lessees or occupants, or other individuals interested as aforesaid.

Governor, with advice of Executive Council, may direct Commissioner of Crown lands to make private sales, under particular circumstances.

XXVII. *And be it further enacted by the authority aforesaid,* That if any person shall make oath or affirmation, under the provisions of this Act, and such oath or affirmation shall be wilfully false, he shall be deemed guilty of

False swearing under this Act perjury.



wilful and corrupt perjury, and on conviction thereof, shall suffer as in other cases of wilful and corrupt perjury.

Act to continue in force two years.

XXVIII. And be it further enacted by the authority aforesaid, That this Act shall continue in force for two years, and from thence to the end of the then next Session of the Provincial Parliament, and no longer.

CHAP. XIV.

An Act to extend and continue for a limited period, the provisions of an act passed in the first year of Her Majesty's Reign entitled, "An act to provide for the disposal of the Public Lands in this Province."

Passed 11th May 1839.

Preamble.

Whereas under and by virtue of the provisions of the act passed in the first year of Her Majesty's Reign, for the disposal of the Public Lands, it is impossible to procure the Registry of any assignments from a person entitled to a free grant of land, in case the Witness or Witnesses is or are dead, or shall or may leave the Province. Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain, entitled "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's reign entitled "An Act for making more effectual provision for the government of the Province of Quebec in North America, and to make further provision for the government of the said Province," and by the authority of the same, that in all cases wherein the Witness or Witnesses to any assignment as aforesaid, is or are dead, or shall or may leave the Province, proof of the handwriting of such Witness or Witnesses, sworn before any Justice of the Peace in and for any District of this Province shall be taken and deemed to be sufficient evidence of the execution of any such assignment.

In what cases handwriting of Witnesses to assignments may be proved.

II. And be it further enacted by the authority aforesaid, That the twenty-eighth clause of the said act passed in the first year of Her Majesty's reign, limiting the same to two years, be and the same is hereby repealed, and that the said act should be continued for five years from the passing of this act.

No. 4.

BALANCES IN CROWN LANDS OFFICE, 31st OCTOBER 1839.

	£	s.	d.
Balance due on Clergy Reserve account.....	1475	12	10
Six Nations Indians.....	57	16	11
Sundry tribes of Indians.....	198	4	2
Woods and Forests.....	238	2	3
Military Reserves.....	2649	0	7
Deposits from Individuals.....	1371	5	9
Remittances from Agents .....	124	13	1
Total amount of liabilities.....	6114	15	7

BALANCES IN CROWN LANDS OFFICE.—Continued.

		£	s.	d.
Balance due from the Estate of the late Hon. P. Robinson, under investigation.....	350	5	0	
Amount paid to Agents & Clerks to be brought into account with Government.....	239	6	2	
Balance of cash receipts remaining unaccount- ed by A. Tod, in the month October, under investigation.....	139	5	11	
Assumptions on account of Agents.....	5	2	0	
	733	19	1	
Balance in hand of Commissioner of Crown Lands 31st October.....	5380	16	6	6114 15 7
Cash on hand 1st November.....				6 2 7
Amount cash received from 1st to 13th November inclusive.				1174 6 2
Balance in hands of Commissioner of Crown Lands 31st Oc- tober, brought down.....				5380 16 6
				6561 5 3
Amount of payments since 1st November.....				1482 6 9
Balance in hands of Commissioner of Crown Lands 14th No- vember .....				5078 18 6

(Signed) R. B. SULLIVAN,

Com'r Crown Lands.

No. 6.

*Instructions from the Right Honourable the Lords Commissioners of His Majesty's Treasury to Peter Robinson, Esquire, the Surveyor General of His Majesty's Woods and Forests in the Province of Upper Canada.*

WHEREAS His Majesty, by a Commission bearing date the Seventeenth day of July 1827, did nominate and appoint you, the said Peter Robinson, to the office and trust of Surveyor General of His Majesty's Woods and Forests in the Province of Upper Canada, and did strictly enjoin you to follow such orders and directions as you might from time to time receive from the Commissioners of His Majesty's Treasury, or from one of His Majesty's principal Secretaries of State, or from the Governor or Officer Administering the Government of the Province of Upper Canada for the time being.

Now WE, the Commissioners of His Majesty's Treasury, do hereby enjoin and require you to govern yourself in the execution of the Duties of your said Office by the following Instructions :—

That you do forthwith repair to Canada, and report your arrival to the Governor-in-Chief, or Officer Administering the Government, and lay before him His Majesty's Commission appointing you to the said Office and these our Instructions, for the guidance of your conduct in the execution of the Duties thereof.



That you do immediately upon your arrival enter into Security to the satisfaction of the Governor or Officer Administering the Government, yourself in Five Thousand Pounds, and two Sureties in Two Thousand Five Hundred Pounds each, that you will diligently and faithfully perform the duties of your said Office, and duly account for, and pay over, all moneys which may come to your hands, in the due execution of the said office.

That as soon as possible after your arrival, you do proceed to make a Survey of the Woods and Forests within the said Province, and ascertain in what districts there may be any considerable growth of Masting or other Timber fit for the use of His Majesty's Navy; and also in what District there may be any considerable quantity of other description of Timber, and that you do make an Annual Report of such Survey to us, or the Commissioners of the Treasury, and to the Governor or Officer Administering the Government of the Province of Upper Canada.

That you do from time to time, whenever required by the Governor, or Officer Administering the Government, or by the Commissioner or Commissioners appointed for the Sale of Crown Lands in the Province of Upper Canada, grant a certificate stating whether any Lot or Lots of Land proposed to be Sold by him the said Commissioner, contains any considerable quantity of growth of Masting or other Timber fit for the use of His Majesty's Navy, or any considerable quantity of valuable Timber fit for any other purpose.

AND WHEREAS, much of the Timber standing and growing on the waste and ungranted Lands within the said Province may not be fit and proper for the use of His Majesty's Navy, and it may be expedient that permission should be granted to His Majesty's Subjects to fell the same.—We do therefore require and enjoin you that you do in the month of May in each year, make a Report to the Governor, or Officer Administering the Government, stating the Districts in which it may appear to you advisable that Licenses should be granted to such of His Majesty's Subjects as may be desirous of cutting Timber not fit for His Majesty's Navy, specifying the quantities which in your judgment may be fit to be cut in each District, and the quantities for which you would recommend that Licenses should be granted in the then ensuing season.

That upon the Governor, or Officer Administering the Government in Upper Canada, signifying to you that he approves of Licenses being granted for cutting Timber in all or any of these Districts, you will proceed to grant and dispose of Licenses for cutting such Timber, not exceeding the quantity to be specified by him for each District, in the following manner :—

That in the month of June in each year, you will cause public notices to be given in the York Gazette, and in some other Newspaper circulating in the Province, as also, in such other manner as may appear best adapted for general information, that you propose in the month of August following, to offer for Sale by Public Auction at York, or such other place as may be named in the Advertisement, Licenses to cut Timber on the Waste or Ungranted Lands of the Crown, in certain Districts of the Province of Upper Canada.

That each License be for a quantity not exceeding 2000 feet, and the upset prices will be as follows :—

Oak, per 1000 feet,.....	£ 4	3	4
Ash, Elm, and Beech, do.....	2	10	0
Red Pine, do.....	3	0	0
White Pine, do.....	1	10	0
Staves, per standard, 1000,.....	4	0	0

Handspikes,	do.....	1	0	0
West Indian Staves, and other Timber, per 1000 feet,..		1	0	0

That no License whatever be sold under these prices, and that no Timber be permitted to be Cut upon Waste or Ungranted Lands without such License.

That the conditions of the License be, that Timber be cut within nine months from the date; and if not cut within that time, the License to be void.

That the purchasers of the License be required to enter into a Bond with one sufficient Security, that they will pay into the hands of the Receiver General of Upper Canada, for the Timber which they may cut under such License within fifteen months from its date, at the sale at which the same may have been purchased.

That you do, with the approbation of the Governor, or officer administering the Government, appoint by a writing under your Hand and Seal, one or more Measurers of Timber in each District, to make and certify to you the quantity of Timber cut under each License.

That you do, immediately after each sale, furnish to the Auditor of Provincial Accounts a return of all Licenses sold; and immediately after the termination of the Cutting Season, that you do furnish to the Receiver General and to the Auditor of Provincial Accounts, a return of the quantity cut under each License, as certified to you by the measurers, together with a statement of the sum due and to be paid to the Receiver General in respect of each License.

That you be authorised to incur contingent expenses in the execution of your office, not exceeding the following limits, viz :

Wages to Measurers, net,.....	12s. 6d. per day.
Rent of an Office,.....	£25 per annum.
For Fuel, .....	10 per annum.
Messenger,.....	25 per annum.

Pay of Clerks, Assistants, &c. as may be necessary, and as the Governor, or Officer administering the Government, may deem reasonable; provided, that the whole of such expenses do not, in any year, exceed one-sixth part of the net amount which may in such year be paid to the Receiver General of the Province in respect of such Licenses.

That you do annually lay before the Governor, or Officer administering the Government, an account of the contingent expenses of every description mentioned in the foregoing articles of your Instructions which may be incurred by you, and provided he shall be satisfied therewith, and that the same does not exceed one-sixth part of the net amount which may be paid into the hands of the Receiver General of the Province in respect to such Licenses, the said Governor-in-Chief will be authorised to issue his Warrant requiring the Receiver General, out of the net produce of such Licenses, to pay you the amount.

That immediately after the first January in each year, you do transmit to Us, or to the Commissioner of His Majesty's Treasury for the time being, an account specifying the number of Licenses which may have been granted by you in the preceding year, and the quantity of Timber cut in the same time, together with a copy of your contingent account, to be rendered to the Governor, or Officer administering the Government, in pursuance of the preceding articles of your Instructions, and a statement of the sums received by you for Salary and Commission of the said office.



And further, that in the execution of the said office you do obey all such orders and directions as you may from time to time receive from the Commissioners of the Treasury, or one of His Majesty's Principal Secretaries of State, or from the Governor, or Officer administering the Government for the time being.

*Whitehall, Treasury Chambers, }  
the 18th day of July, 1827. }*

(Signed)

MACNAGHTEN,  
J. LEVESON GOWER,  
ELIOT.

Instructions to Peter Robinson, Esquire, Surveyor General of His Majesty's Woods and Forests in the Province of Upper Canada.

*Supplementary Queries respecting the Office of Commissioner of Crown Lands,  
addressed to the Hon. R. B. Sullivan.*

No. 3. A.

In answer to the third Query you say,—“but payments were not entered as made and I found myself indebted to the Government for a considerable sum for the disposition of which Mr. Tod, the person who received and paid money, could not account, this sum I have made good.” To what description of payments to you allude? were they deposits in the Bank or what?

No. 3. B.

Did the neglect to enter these payments, as you term them arise from accident in your opinion, from the want of a proper system in keeping your Books, or how otherwise?

No. 3. C.

Is the sum of £139 5s. 11d. which you charge against the Government in your account furnished to this Committee as a deficiency of Mr. Tod in the month of October last, one of the same character you have mentioned, and did it arise from the same cause in your opinion?

No. 3. D.

According to the instructions to the Commissioner of Crown Lands which you transmitted to the Committee it appears that all monies received by you are to be paid over quarterly to the Receiver General.—Have they been so paid over?

What have the contingencies of your Office amounted to annually for the last three years?

In the statement of Balances in Crown Lands Office furnished to this Committee, one is “amount of payments since 1st November £1482 6s. 9d.”—of what do these payments consist?

The Query No. 12 in your replies transmitted does not appear to be fully answered.—Are the accounts of the Commissioner of Crown Lands, audited? if so, how often are they audited—if not, have they been made up regularly and transmitted to the proper office to be audited?

## CROWN LANDS OFFICE.

*Answers to Supplementary Inquiries.*

No. 3. A.

The payments to which I allude in my answer, are those which were made from the office on account of Government.

Commissioner's  
answers thereto.

The manner of rendering accounts current which I found in operation in the office may be shortly stated as follows:—

At the end of the half year for which accounts were to be rendered the preparation of the accounts, which required considerable labour, commenced.

These accounts as regarded the receipts were copied from the official Books.

But there being no Book kept in which the disbursements were entered as made, these were collected together with the vouchers, and the account current was made up from these vouchers.

Account current for  
the half year made  
up from vouchers.

All payments made on account of services not yet completed were excluded from the account current and when vouchers had not been obtained from the parties to whom payments were made, which often occurred from their not sending in these accounts in time, or from the service not being completed, the disbursements remained as a personal charge against the claimants to be afterwards settled and brought into account.

How made up when  
no vouchers obtained

When the Vouchers were afterwards obtained on the settlement of the accounts of the claimant the disbursement was included in the account of the current half year.

On the other hand if between the close of the half year for which the accounts were rendered and the actual period of transmitting them for audit, claims were settled and vouchers given; these sums were included in the accounts for the period in which the services were performed, and the receipts dated so as to admit of their being included.

However unsatisfactory and dangerous such a system may appear, as regards myself, it is manifest that no loss could accrue to the public, because I was only allowed credit for sums for which I could produce vouchers.

No loss would accrue  
to the public from  
this system.

The evil of the system was that it kept from me an accurate view of the exact balances in my hands at any precise period.

Some of the causes  
of confusion in the  
office.

Had entries been made of the sums disbursed as they were paid, or even if entries had been made of sums paid in money in the Office leaving the payments made by check to be ascertained from the Bank Book, and from the counterpart of the checks on the Bank, the materials would be forthcoming.

But much confusion arose from an order which I gave, that all payments should be made by check on the Bank not being obeyed.

For instance when a person having an account against the office presented it for payment, and when it was found to be correct, he stated to the Cashier that he would obtain my check on the Bank, and he requested an advance of the money, or money on account, when I examined his account and gave my check it was in many instances returned to the Cashier in the office, in payment of the sums paid in account.



No entries were in the meantime made of transactions irregular and unauthorised in themselves.

This mode of proceeding degenerated as might be expected into a system of making payments by the Cashier for which my checks were not required, but the vouchers were produced.

A large amount disbursed without checks on the Bank.

So that upon a most labourious though in the end an unsatisfactory investigation—I found that a large amount had been disbursed without any check on the Bank, but the vouchers and accounts were satisfactory and had they made up the balance which ought to have been in my hands, I should have found fault with the plan pursued, but I would have contented myself with strictly forbidding it for the future.

In fact but for the deficiency found I never would have been aware of the fact that payments were made without check on the Bank to any serious amount.

But in the investigation which succeeded my finding that there was a deficiency I discovered that a large amount had been paid for which I had given no draft on the Bank, but which nevertheless was regularly vouched, and receipted.

No book to shew when these payments were made.

When I asked for the current Cash Book, to shew when these payments were made, I was answered that no such account had been kept, and the system pursued being one of convenience between the Cashier and the persons having claims on the office, it was not intended that I should personally know anything about it.

Commissioner not ignorant of the fact that money was sometimes so paid—but always thought a regular account of it was kept.

I cannot say I was altogether ignorant of the fact, that, on some occasions, the cashier paid money to persons having accounts against the office expecting to be reimbursed by my check upon the Bank, or that I was not aware that this took place when my presence was required out of the office, but I always thought that an accurate account of these transactions was kept by Mr. Tod, and I believed that he could at any moment account for the money which passed through his hands

Money paid on Receipts of which no Memoranda were kept.

I was aware that Mr. Tod kept an account of all moneys paid into the Bank, that is to say a memorandum book, in which the sums deposited in the Bank were from time to time entered. I know also that he kept a book of sums entered to myself, and I found memorandum books in his possession in which sums paid to others on account were entered; but on a comparison of the accounts with my Bank Book I found that sums had been disbursed for which the Vouchers were produced of which no memorandum had been kept. Mr. Tod accounting for this omission by saying that he had given up the temporary receipts on receiving regular vouchers, and had depended upon those temporary receipts to keep the temporary transactions to which they referred accurately.

The Cashier the only person who could account for the deficiency.

Had the vouchers produced, and the payments, which Mr. Tod could show that he had made into the Bank, and otherwise, balanced the amount with which I was charged, no loss could have arisen, but when I found that these did not balance, and that a considerable sum was wanting, it is obvious that no other means could be found for shewing what had become of the money than such as Mr. Tod could furnish.

Commissioner thought it arose probably from inaccuracy and might be explained.

In transactions to so large an amount, when no regular balances were kept by the Cashier, it appeared to me not at all improbable that the whole deficiency arose from inaccuracy, and the discovery of such omissions and mistakes as a hurried investigation enabled me to make encouraged me in the hope that the whole, or nearly the whole would be explained.

On the 30th of June last the sum unaccounted for amounted to £1617 11s. Unaccounted for 30th June last.

To explain how I lost sight of so large a sum I beg to state, that the check which I thought secured me from serious loss was the account current made up at the end of the half year. Half yearly account current—shewed the amount of certain balances.

This shewed certain Balances which ought to be in my hands.

But it did not show the amount of unapplied monies called deposits, that is to say, receipts from parties remitting money to the office which could not be applied and which remained at the credit and disposal of the parties remitting. But not the amount of deposits.

I asked Mr. Dean the amount of these Deposits, and he told me he thought the sum was trifling, I in fact had not been aware that any sum of money could remain in that condition. I directed Mr. Dean to ascertain the amount; this I found could only be done on going over the running cash Book and examining the money letters all of which have been regularly entered seriatim and preserved. Directions to ascertain the amount of them.

It was most difficult to ascertain whether the sums thus collected had all remained unapplied, or unreturned to the persons paying them in. Difficult to ascertain the state of those deposits.

The deposit account when it was made up consisted of sums the receipt of which was easily ascertained but the application of which could not at the time be shown, the amount was however made up at upwards of £1500. Amount of them upwards of £1500.

Until I learned this fact I could not by possibility have missed the money, as I had not received or entered it, and I found that no one in the office had the least notion of the amount thus due.

After the amount of this account had been ascertained it was found that she sum of £47 10s. had been charged twice in making it up, that another sum of £37 10s. had been paid back to the party remitting. Errors discovered.

On the settlement of an account with Mr. W. Richey agent for the Woods and Forests Department in the Midland District, he gave me credit for a sum of £62 10s. received by him from Mr. Tod, of which no entry had been made by him; on a search Mr. Tod discovered his receipts,—these sums reduced the balance missing to £1471 16s. and the omissions to charge being evidently against Mr. Tod's interest, the discovery made me still hope that the course of official transactisns would shew the greater part of the remainder. Corrected amount of Balance.

Another account remained however unsettled.

The system pursued in the office from the commencement was to receive and carry to official account the exact amount of instalments with interest. System pursued in the office from the commencement.

When a person in the country remitted a sum a little exceeding the amount, it was marked upon his receipt and a pencil memorandum was made in the sale Book, so that the sum might be adjusted at the next Payment;—when the sum remitted did not amount to the whole instalment and interest a like entry was made and I was led to suppose that these amounts nearly balanced each other. I found that when an accurate account was kept of them there was little difference between the two sides of the account.

Within a few days however Mr. Dean has attempted to ascertain the difference by an investigation of the pencil memoranda, on the Books, and so far as he can judge from them, an amount will be found on the whole over- Mr. Dean employed to ascertain the difference.



paid in instalments to a sufficient extent to counter-balance the discovery of error on the other side and to bring back the deficiency to about its amount in June last.

Precaution against future errors

To conclude this subject, I beg to inform the Committee that upon my learning the state of the accounts I endeavoured to secure their future accuracy, by establishing a system of balances of cash including the smallest transactions which would prevent the possibility of error in future.

Books gone through by Mr. Steers.

The books having been once gone through by Mr. Steers, with such accuracy as very great urgency for time permitted, I was convinced that further errors and omissions still remained undiscovered and Mr. Thomas Galt, whom I have found a clever accountant, has commenced another and more particular investigation.

Mr. Galt now employed on them.

Checks established after former enquiry.

After the former inquiry into the state of the accounts, I established a system of cash balances, by which Mr. Dean and Mr. Tod could check each other. Mr. Dean in the first place received the money; he entered it in his Cash Book, and handed it to Mr. Tod, who drew up the receipt, which was countersigned by both, previous to my signature.

At the end of each month Mr. Dean rendered me an account shewing the money received, and its application. Mr. Tod added a corresponding account from his books, shewing the amount received by him from Mr. Dean, how much paid into the Bank or otherwise, and the balance on hand. The transactions were also entered in a Journal and Ledger, and the whole made accurately to balance.

Monthly statement of Balances demanded shews. Balance in Cashier's hand, £110.

On the 30th September I demanded the usual statement of balance which was given me two or three days afterwards, by which Mr. Tod shewed a balance of cash in his hands of £110.

Balance not forthcoming.

I then asked to see the money in his hands and by adding the daily receipts from the close of the month to the Balance, I ascertained that Mr. Tod had not the balance on hand which he shewed me in his account.

Error alleged by Cashier and time given to discover the same.

The difference not being large, and Mr. Tod alledging that there was some mistake in the books which he would discover if he had time, I directed him to pay over the sum in his hands to Mr. Dean and receive no more money; and I waited to give him time to investigate his accounts before reporting the fact to Government.

Cash taken from Money Letters and not yet accounted for.

A few days afterwards Mr. Dean informed me, that Mr. Tod had handed him over some money letters which appeared, by the money letter book, to have been received a day or to previously to the end of the month, they were chiefly unopened, but four of them were opened and the contents taken out, but not yet charged in the Official Books, the sum amounted to £124.

Commissioner's surprise thereof.

I was much surprised at this fact, as well as at that of the false balance. All the previous losses I had been willing to ascribe to error, carelessness or want of system; but here were checks, accounts assuming to be correct, balances assuming to be accurate; but the latter admitted by Mr. Tod to have covered errors for several months which he did not chose to disclose, because, as he says, he was in hopes of discovering them.

If no errors are found in the account the deficiency cannot be attributed wholly to error.

It may be possible that Mr. Tod's explanation is the true one, and therefore I have permitted him to have an opportunity of checking his accounts, the materials all being at hand. I have also wished him to have an opportunity of answering for himself before the Committee of Inquiry, if that body will take the labour of investigating the account. If no errors are found in the account, I can no longer remain under the impression that the large balance found missing before the cash accounts were reduced to system, all is

to be attributed to error or want of accuracy.

I desire to state to the Committee of investigation, that the state of the accounts are more within the personal knowledge of Mr. Dean than of myself. He is not as far as I can see in any degree implicated in the former deficiency. he has no interest to serve in representing the matter unfavourably to me, or Mr. Tod, and he has nothing to disguise either of a public or private nature.

Mr. Dean has a better knowledge of the accounts than the Commissioner.

In common justice Mr. Tod ought to be examined—I do not seek to implicate him further than the facts prove him to be in fault; it is my interest to shew him not wilfully in fault; and in the loss which took place when cash balances were not kept. I would not have risked the possibility of injuring his character by charging the loss to his default, while there was a possibility that it might have arisen from error; but the late transactions are of a different character and will not admit of the same course of proceeding.

Mr. Tod ought in justice to be examined before the Committee.

Commissioners reasons for wishing it.

Any particulars which the Committee may be desirous of eliciting, can be better obtained from Mr. Deau than from myself. The Books kept, by both himself and Mr. Tod will speak for themselves, and the evidence given will be direct, whereas much of what I could relate would be the result of my inquiry.

Mr. Dean a better witness than Commissioners.

I would also feel much obliged to the Committee if Mr. Thomas Steers were examined, he conducted the examination into the accounts of 1836 and 1837, in the latter of which years the loss must have arisen, he had nothing whatever to do with the money transactions in the office and is for that reason a disinterested witness.

Commissioners wishes Mr. Stiers to be examined also.

No. 3. C.

In my instructions a Commissioner of Crown Lands I am directed to pay over monies quarterly. I have paid them over irregularly as I found them accumulate because I never could ascertain at the end of the quarter the exact sum in my hands. And since I established the system of cash balances, I have had no money in my hands on account of Crown Lands—indeed I do not know from whence the monies I am instructed to expend in New Townships is to come, and it is the intention of the Government to open some roads and expend money under the authority of the late act, in the Township of Ashfield.

Reasons for not having complied with his official instructions.

Query.—What have the contingencies of your office amounted to for the last three years? Answer.—The contingencies of my office for the last three years appear in my accounts current, I shall send to the Committee an abstract of them, which is now preparing.

Account of contingencies will be sent.

Query.—In the statement of balances in the Crown Lands Office furnished to this Committee one is amount of payments since the 1st November £1482 6s. 9d. What do these payments consist of—Ans. These payments consist of—

Payments since 1st November.

Paid the Commissary General on account of Clergy Reserves.	£1400	0	0
To Clerks balances on Salaries to the end of the Quarter . . . .	50	5	7
Expenses of Clerk in attending auction at Barrie . . . . .	4	2	6
Advertisements in News Papers . . . . .	27	8	8
	£1481	16	9

This shows an error of ten shillings in the former addition.

The accounts of this office as I have explained before have been sent  
\* V 2



Audit of the accounts  
of the office.

in for audit, as they could be made up—I have lately attempted to send them in at the day to the end of the quarter, but I found it impracticable; and the deficiency of Cash in Mr. Tod's account has delayed a quarterly statement to this time, which is however otherwise prepared.

My accounts for the past half year of 1838 were delayed in the Inspector General's Office, and I am now engaged in explaining some charges in the accounts of that year. The difficulties which I found in settling the accounts from the end of 1837 and the public events of that period will I trust account for any delay which otherwise may appear unreasonable.

*Letter of the 21st November, 1839.*

Answer to letter of  
21st Nov

This letter I have I believe answered in the foregoing statements.

The deficiencies to which I allude are actual losses of money received and not in any way accounted for.

They occurred I believe principally in the year 1837. But until Mr. Galt finishes the investigation on which he is engaged I am unable to fix the time within a short period.

I did not ascertain the deficiency for many months afterwards.

26 Nov. 1839.

(Signed)

R. B. SULLIVAN.

OFFICE OF COMMISSION OF INVESTIGATION,

*Toronto, 4th December, 1839.*

SIR,

Letter from Secre-  
tary to Chairman—  
transmitting letter  
from Mr. Steers.

By desire of His Excellency the Governor General, I have the honor to transmit to you the accompanying letter from Mr. Thomas Steers, late a Clerk in the office of the Commissioner of Crown Lands; which His Excellency is desirous should be immediately submitted to the consideration of the Committee of Investigation No. 2 of which you are Chairman.

I have the honor to be,

Sir,

Your most obedient,

Humble Servant,

To the Hon. WILLIAM ALLAN,

(Signed)

JAMES HOPKIRK.

&c. &c. &c.

*TORONTO, 2nd December, 1839.*

SIR,

Having seen an article in the Examiner Newspaper of the 20th ultimo, in which the Clerks of the Crown Lands office are accused of being parties concerned in certain deficiencies alleged to exist in that Department and having been an officer therein from November 1836 to Octo-

ber 1839, I have the honor most respectfully to solicit, through His Excellency the Lieutenant Governor, an investigation into the relative duties of the different Clerks and their conduct in that Department, in order to relieve me from an imputation which I feel derogatory to my character as a gentleman and a public officer.

I have the honor to be, &c. &c.

(Signed) THOMAS STEERS,

Mr. Secretary Harrison,

*Agent Western District.*

*Government Office.*

NORTH AMERICAN HOTEL,

*Toronto, 9th December, 1839.*

GENTLEMEN,

I have the honor herewith to submit to you, Answers to queries addressed to me by Committee No. 2 of the Honorable the Commission for Investigation, and I beg to remark: that I have endeavoured to answer these very comprehensive questions by a narrative, under the impression that such course was best adapted to convey the general information required.

I have the honor to be,

Gentlemen,

Your obedient Servant,

THOMAS STEERS,

To the Committee No. 2.

*Agent, W. D.*

*of Investigation Commission.*

*Queries addressed to Thomas Steers, Esq. Agent for the Western District, by the Committee No. 2. of the Investigation Commission.*

Query No. 1.

Be so good as to state any and every transaction of which you are cognizant in the office of the Commissioner of Crown Lands that would tend to create a deficiency in the funds received in that department.

Answer to Query No. 1.

On my first entering into the Crown Lands department I was employed in drawing out receipts for advertising, and other disbursements in the office which were at that period paid by check upon the Bank of Upper Canada; I could not avoid remarking that no account was kept of these disbursements except the Vouchers from the parties paid, and they were deposited in a pigeon hole set apart for that purpose, I was then required to make out and furnish the accounts current for six months ending in December 1836, and it became necessary for me to inquire into the date upon which they were to be detailed, I found that the system was extremely defective, the results of the official Books not being carried to account periodically within shorter limits

His duty on entering the Department.

No account kept except by voucher.

Did not approve of the system.



than six months, and no ledger kept but a book being a copy of the account current as furnished to the Government, a system diametrically opposed to the usual arrangement in business.

Made pursued in 1836.

I made out the accounts current from the 14th July to the 31st December 1836, by taking from the official cash books the amounts received on account of the different services as carried to the debit of the Commissioner of Crown Lands, and by separating and classifying the vouchers before alluded to and debiting the several services for their disbursements or in other words crediting the Commissioner of Crown Lands therefor.

Confident that so imperfect a system of keeping accounts was calculated to lead to disorganization, and very probably a heavy pecuniary loss to the head of the department, I attempted to prove that all checks drawn on the Bank were represented by disbursements carried to public account for that period; and having tested this matter as correct with the exception of a few small sums for which the vouchers were not signed officially, I furnished the accounts current for 1836.

Stated his disapprobation of this system to the chief Clerk.

I freely offered my opinion to the chief clerk on the subject, and I was informed by him that he deprecated the system, equally with me, but it was that pursued by the late Commissioner of Crown Lands, and he further stated that no difficulty could ever occur, as Mr. Sullivan pursuant to his advice was depositing all the money received in the office, in the Bank and that he was paying not by order on the Bank, thus making that establishment a check upon the disbursements and receipts of the department. Impressed with the idea, that the Cashier was regularly balancing his cash, and paying it over, I did not consider it my duty further to press the consideration of the subject at that time.

Of opinion that the Cashiers did not keep a regular daily cash account.

Either at the close of 1836, or early in 1837, it appeared to me from observation, that the Cashier, through a press of business, had failed in keeping a daily or running account of his cash receipts, and that he was endeavouring with the assistance of Mr. Dean, to frame a running cash account from the official Cash Book; and I mentioned the circumstance to the chief clerk, with an opinion that he could not be in the habit of balancing his cash, nor could he have the means of doing so if my surmise was correct.

Circumstance proving this.

That he did not balance his cash became apparent soon after, from the fact of his not being able to satisfy himself in relation to a sum of money (I think the amount was £60) remitted or paid in by a Mr. Hull, which he at first on Mr. Hull's inquiry seemed to think he did not receive, but which he afterwards admitted; had he balanced his cash periodically, he of course could immediately have ascertained, that such a sum appeared as a surplus of cash.

Commissioner informed of it.

Mr. Thornhill communicated this circumstance to the Commissioner of Crown Lands, who directed him to order the Cashier, Mr. Tod, to make an immediate statement of his cash and its application from the period of his assuming the charge thereof.

Mr. Tod did not furnish the account as requested.

This statement Mr. Tod did not furnish, although constantly pressed for it by the chief clerk under the authority of the Commissioner; but it was not complied with, and Mr. Thornhill finding that he could not obtain it, requested Mr. Sullivan to take the matter into his own hands and demand it personally.

Commissioner makes the demand himself but without success.

The Commissioner of Crown Lands I understand, made the demand, but could not obtain the statement, and employed Mr. Dean, a clerk in the office, to ascertain how the cash transactions stood—the result of his investigation proved to the Commissioner of Crown Lands that his cashier could

Another clerk employed to ascertain the same.

not account for the application of the amount of monies for which he had made him a public debtor, taken in connection with sums of money held as deposit from private individuals and not carried to official debit, for special reasons connected with the individual cases.

The want of a running or daily cash account and of a ledger detailing the state of each service separately, caused the investigation to assume so complicated a complexion, that Mr. Sullivan was not satisfied that correct conclusions were made; in fact it was impossible to arrive at that degree of certainty in the result, which is attainable only where a primary detail of occurrences has been kept, and according to the date of transactions as they actually occurred. Difficulties encountered.

The Commissioner of Crown Lands expressed much anxiety to arrive at a correct conclusion, in order that the balances due on the accounts current might be immediately paid up, and I was induced from a desire to relieve that anxiety, to tender my services, which were accepted, and I was directed to investigate the accounts with the assistance of Mr. Tod, the Cashier, in order if possible to come to a result upon which the Commissioner might assume a line of action, and during that investigation I became satisfied that he would be a heavy loser from the want of system in that part of the service, no balance of cash having been struck that I could ascertain during a period of over two years, and in which Mr. Sullivan was made a public debtor for a sum exceeding one hundred thousand pounds. Mr. Steers appointed to his duty—assisted by the Cashier.

In the course of my investigation I found, that monies amounting in the aggregate to a very serious sum were placed to the debit of Mr. Sullivan on public account, which had been paid to Mr. Robinson during his incumbency. While Mr. Robinson lived, these accounts appear to have been periodically liquidated by his checks upon the Bank of Upper Canada; a sum however remained due at his death, and other sums were continuously added, some of which had not been duly debited to Mr. Robinson's private account and formed part of Mr. Sullivan's public accountability. It appeared to me not only possible but most probable, that many other sums were in the same manner debited, through error or inadvertency, no evidence of which was attainable; and I have no doubt a thorough investigation will bear me out in my opinion of such fact, if it be practicable from the data in the office. Sums properly chargeable to Mr. Robinson's account, placed to the debit of Mr. Sullivan.

It appeared that disbursements had been made by the Cashier at his desk, to the amount, (I speak from memory) of 7 to 10 thousand pounds, which was recorded only by vouchers sent with the accounts current and their copies, no daily notation of such payments being kept by the Cashier, nor entry made therefor, with this exception, that moneys paid by the Cashier to the Clerks on account of their salaries, were entered by him with regularity in a book kept for that purpose. It did not appear, however, that he had opened an account for himself, which he explained by stating that he drew monthly his £16 10 4, and therefore no necessity existed. The salaries of the Clerks were brought to account half-yearly. Large disbursements made and accounted for only by vouchers.

The difficulty, therefore, was obvious of producing a statement for Mr. Sullivan satisfactory to my own judgment as to its correctness, and of such a nature as he might rely upon implicitly; and on my handing him the result of my investigation, I candidly told him that I could not place reliance on it to that extent that I should desire, but that I believed it was as correct as the confused state of his credit account and the very probable chance of moneys being, through inadvertency, wrongly charged, would allow, and limited time, and other avocations admitted, coupled with his anxiety to be master of the result. No reliance could be placed on the correctness of this result.



In fact, it appeared to me, that a doubt may be very justly entertained of both sides of the account, which militated against the liability of the office.

Query No. 2.

Be so good as to state any facts you may be cognizant of, tending to shew an application of the moneys received in the Crown Lands Office, other than such as the regulation for the government of that office required.

Answer to Query No. 2.

Result of the investigation by Mr. Steers.

The result of my investigation shewed that the Cashier could not account for the application of the moneys received by him as charged to public accounts, without a balance to his debit of £1500 and over.

That Mr. Sullivan had lent his chief clerk (paid partly by order on the Cashier, partly by bank checks,) a sum of £800 0 0.

That the Funds in the Bank, including £3,000 lodged by the Commissioner of Crown Lands, and the above sums, left a balance to close the liability to public account, of an amount something over one thousand pounds.

I beg to remark that I do not assume that these sums are accurate to an exact amount, as I have not the written results before me—they are from memory, and, I believe, correct in that degree embraced by your query.

(Signed) THOMAS STEERS,  
Agent, W. D.

N. A. Hotel, Toronto,  
9th Dec. 1839.

Query of Committee No. 2.  
Toronto, 6th Dec. 1839.

Queries put to Mr. Thornhill chief Clerk

Will you be pleased to state in detail for the information of the Committee all the money transactions in the Crown Lands Office, or the system of keeping the accounts of them out of which deficiencies in the funds of the Department were likely to arise.

CROWN LANDS OFFICE,  
Toronto, 7th Dec. 1839.

Answer.

Is in no way concerned in the money transactions of the office—refers to the Cashier and Book-keeper.

I have it not in my power to reply satisfactorily to the first part of the foregoing query, as I never had charge of the Books in which the money transactions of the office were registered in detail, nor did I receive or have custody of the moneys received on the public account. For this information I would respectfully refer to the different books in which such transactions were registered in detail, and to the Cashier and Book-keeper. The latter part of the above query I shall endeavour to answer, by giving a general statement of such as came under my observation, (not as being in any way concerned therein) except as the chief clerk of the office.

Recommended that all monies received should be lodged in the Bank and all payments made through the same.

When Mr. Sullivan came into office, I represented to him that the system adopted by his predecessor was faulty, with regard to cash matters, and likely to lead to error and loss, in as much as the moneys received in the office were disbursed therein as required, on account of contingent expenses &c., and that, in my opinion, the only safe mode of proceeding was to pay all moneys as received into the Bank of Upper Canada, in which

Institution such of the public money received by this Department as was not disbursed as above, was kept at the credit of the head of the department.

I stated to him that the Bank derived considerable advantage from the deposit of this money, and could have no objection to take the trouble and responsibility of disbursing the same when called for by checks of the depositor, and that his Bank Book (or credit side thereof) would agree with the receipts, in the public account, or that any error would readily appear by periodical balances of both books.

This mode would be beneficial to all parties.

For a short period payments on the account of contingent disbursements were made by check, but Mr. Sullivan's unavoidable and frequent absences at the Government House, &c. produced so much inconvenience and delay to parties presenting accounts for payment, that the cashier made payment out of the chest occasionally to such persons personally, and upon their individual receipts.

Why this mode not continued.

I should observe that Mr. Sullivan did not think the plan of paying all moneys into the Bank and drawing them out by check, a measure of the importance that I considered it, saying, that if a correct cash account was kept in the office it was quite sufficient, this was evident enough, but the check which the other mode would give was wanting. When Mr. Sullivan came into the Crown Lands Office he took upon himself, for a short time, to see to the cash daily received and to its disposition. At this time Mr. Dean received the money and accounted for it—a short time after Mr. Sullivan directed Mr. Tod to receive it, and he kept the official books, and all money received in the office passed through his hands.

Mr. Tod becomes Cashier in place of Mr. Dean.

The moneys received were entered in a receiving cash book showing cash receipts, and these receipts were charged in the official books; a memorandum was made opposite to each entry shewing its application—those against which no such memorandum was made, appeared to remain still unappropriated—the latter occurred in many instances, as parties in the country remitted money without having established their titles or contracted for such sale, and sometimes the remittance was not sufficient to meet an instalment in full, this applies equally to the incumbency of the late Commissioner for Crown Lands, as to the present, and until preemption right was established, price determined on, or sufficient money received, such payments remained in deposit.

Method of accounting for cash received.

When Mr. Sullivan came into office, and persons claimed credit for money paid to his predecessor as above, the books being examined, and the deposit proved, Mr. Sullivan was debited with the account—and Mr. Robinson from time to time gave his checks to cover the sum appearing to have been received by him.

System pursued relative to payments and deposits on Mr. Sullivan's accession to the office.

During Mr. Robinson's life time, no difficulty occurred in procuring reimbursement as it was applied for; when Mr. Robinson became so ill as not to be able to attend to business, the amount debited to Mr. Sullivan was allowed to lie over, and after his death the same course was pursued.

No difficulty during Mr. Robinson's life-time.

All sums intended to be carried to the credit of the Government were however entered in the running cash book, and the letters P. R. were placed opposite to the entry, to show by whom the money had been received; the omission to make this memorandum left the sums appearing to be received by Mr. Sullivan, and even when these letters (P. R.) were entered in the running cash book but the sum not charged to Mr. Robinson in private account, the omission had the same effect.

One cause of balance appearing against Mr. Sullivan.

Regular official entries of contingent disbursements could not in all cases be made as the transactions occurred, for the following reasons, viz : An account for printing, stationary; postage, &c. when paid could not be

Why regular entries could not in all cases be made.



charged in the whole to any one of the various departments of which this office consists, and a proportionate distribution of the sum total of the account had subsequently to be made. Also Mr. Robinson had allowed the clerks in his office to draw their salaries monthly, the receipts for which were only given half-yearly, as the charge appeared in the accounts current with the Government. As before stated, such payments were made by the Cashier, occasionally, and not by checks drawn upon the Bank, and the system of payment through the Bank alone being broken in upon, the possibility of error or omission might ensue, the only protection against which would be a regular running cash account, shewing a debit and credit side, and periodical balances of the same being had

Mr. Thornhill directed to ascertain the state of the cash balances for the Commissioner's information.

Cashier promises this but from various causes it is delayed.

Commissioner applies for it himself, and obtains it after a lapse of several months.

In the early part of the year 1837, Mr. Sullivan directed me as chief clerk to see that the cash balances were correct, and also to require that they should be rendered to him without delay. I accordingly communicated the Commissioner's desire to Mr. Tod, who promised to render such balances with as little delay as possible however, from the want of regular periodical cash balances being made or cash account being kept, shewing a credit as well as a debit side, and from the press of the current business of the office which could not be neglected whatever other matters might press, I could not obtain this. Mr. Sullivan however, naturally anxious to obtain a correct statement of the extent of his responsibility in money matters, pressed me continually on the subject, and after some time had elapsed, I requested him to undertake the matter himself after he had done so, the difficulty of obtaining it will be evident from the fact, that it was several months after he had himself undertaken (at my instance) to obtain such balance, that it could be struck.

Chief Clerk declined having anything to do with the money matters of the office—and why.

By reference to the Commissioner of Crown Lands it will appear that I distinctly declined having any thing to do with the money matters of the department, and this for various reasons, one or two of which will be sufficient to give here. I considered that the cashier should not be interfered with by any person, as the responsibility might thereby be divided, and I know that with the disadvantage of having the other work of the office to perform, with inexperienced clerks, all my time would be fully occupied in instructing them in the details of the various duties and seeing them done. To explain this latter reason, I should say that all the old clerks had left the office with the exception of Messrs. Tod and Dean, who were employed exclusively in the monetary Department of the office, the former as cashier—the latter in making receipts, calculating Interest, &c.

Reasons for delay in rendering the Cash accounts.

I should remark that before requesting Mr. Sullivan to undertake the obtaining the cash balance himself, I had understood that the running cash book had been discontinued from the beginning of 1837, and that Mr. Tod and Mr. Dean, were endeavouring to make up a cash book from the several official books. I informed Mr. Sullivan of this fact, and that the balance of Mr. Tod's cash could not be made up unless by such an operation—this caused the delay before mentioned. However to prevent any further difficulty in shewing cash balances,—a daily or a running account of cash was resumed in September 1837, and an investigation was commenced, to ascertain exactly, the sums received and their application.

That adopted to prevent future difficulty.

Probable causes of the apparent deficiency.

Upon this being undertaken in the absence of a running or daily account of cash as received with its application, it became necessary to examine the Bank book, and to separate Mr. Sullivan's private drafts and deposits from the official ones. This was readily done, but the result shewed a deficiency of cash apparently received and not deposited in the Bank. This could only have arisen from Mr. Sullivan's being charged with money which was not received, or with money paid to his predecessor not reimbursed—from money being paid out on the account of contingencies and not charged—from error in the accounts—or, from wilful mis-application of the money.

Upon the examination of the accounts, which occupied the intervals of business and extra hours for months, sums were discovered to have been paid on account of but not charged against the Government, the vouchers for which either remained with Mr. Tod, or were procured from the parties against whom he had made charges in his memorandum books. In this manner the sum unaccounted for was reduced nearly £1000, a balance however still remained of about 1600.

It was supposed by Mr. Sullivan, myself and the other clerks in the office, that some omissions to charge money paid to the Receiver General or the Commissariat had been made, and that the deficiency had arisen in this manner; but these large payments having been made through the Bank, the books were examined but no error of this nature could be discovered, up to this time however small accounts have been found in the course of business to remain uncharged against the Government, and money received by Mr. Robinson has been found charged against Mr. Sullivan, without being carried to the debit of the estate, of the former as before stated. I had nothing to do with the receipt or payment of money; I heard of the deficiency with great surprise and attributed it to error in omissions.

While on this subject it might be well to mention a matter of a private nature though not exactly relevant to the question, viz: that at the time of Mr. Sullivan taking office I was involved in great pecuniary difficulties and stated to him that I had acted for several years as head clerk of the Department without receiving a correspondent salary, stating to him that I claimed as a matter of right and justice to be placed upon the same footing as regarded salary with the other clerks of my standing. I also informed him that it was my intention to apply to the Executive Government for the arrears which I thought myself justly entitled to, and the withholding of which had mainly caused my present embarrassment.

Mr. Sullivan consented to represent my case favorably so far as the future was concerned; but said that at that time he did not think I would succeed in an application: he also delayed representing my case until he could judge by experience of my ability, &c. and I was in this case as heretofore obliged to submit to the opinion of my official superior. I had however the gratification after the lapse of several months to have my application forwarded to the then Lieut. Governor, by the Commissioner, with the most flattering testimony to my zeal, knowledge of business, and thorough knowledge of its details; to which document reference can be had if necessary.

As I saw no immediate prospect of having my claim considered for past services not sufficiently remunerated, I applied to Mr. Sullivan to obtain for me a loan from the Indian fund for which I would give security, and pay interest; but he told me he thought it useless to apply, as the Indian funds would most probably be only invested in Government securities. I made this application from my knowledge of large sums having been loaned previously to individuals. I then asked him for a temporary loan to relieve me from my difficulties until I could with effect represent my case and claim for arrears of pay, stating that I would sell my property as soon as practicable should it be necessary.

Mr. Sullivan said that the only money which he could assist me with was the balance remaining in his hands, not belonging to the Government but to private individuals depositing as explained in the 4th page of this Report; and that this he might be called upon at any moment to pay, upon his leaving the office, he however consented to loan me the sum necessary for my relief, and which formed a part of his responsibility to the Government until liquidated.



Mr. Thornhill's account of the apparent deficiency in the funds of the department.

This sum caused Mr. Sullivan much embarrassment afterwards, as the depreciation in the value of property put it out of my power to return the money, and although Mr. Sullivan was willing to lose the sum out of his private means, he stated that the sum unaccounted for in the office was so large that he could not in honor ask to borrow money while so great a liability remained against him. I hoped that error would be discovered and that Mr. Sullivan would have been able to assist me by giving time for the payment of the money borrowed; but no discovery of error, of consequence sufficient to enable him to do so having taken place, Mr. Sullivan declared his intention of sacrificing everything he possessed to pay the amount wanting. I then made over to him the only unincumbered property I had, value about £300.

I represented to Mr. Sullivan that he could not justly be called upon to pay a deficiency which was caused by errors, omissions or otherwise, when so little opportunity was allowed him of looking after the details of the money business of his office; and I repeatedly pressed upon him the necessity of demanding an investigation: but he said whatever may be the consequence I will not appear as a public defaulter, I will by some means procure the money and then I will report the case.

After the deficiency was discovered, Mr. Sullivan established a regular checked system of cash balances and accounts; but I have no reason to suppose that he did so because he suspected any person of making away with money.

The non-observance of the rule of making all payments through the banks, the cause of the derangement.

When money received was deposited in the Bank under the system of accounts formerly established, the cashier had no further charge of it, and had all payments been made through the Bank as I advised, no difficulty could have arisen in ascertaining any deficiency at the time of its taking place, but the want of steadily pursuing this plan has given rise to difficulties in the adjustment of accounts, from which it seems impossible, or at least extremely difficult, to extricate them.

Present state of the case.

The case at present stands thus, Mr. Sullivan is charged in the Public Accounts with the receipt of a certain sum; part of this had been received by Mr. Robinson.

Mr. Sullivan's public credit covers the above sum.

A certain sum was, however, received in deposit, (for explanation see page 4) also returned by Mr. Sullivan to his debit.

An amount nearly equal to the above, say £1700 0 0, is as yet unaccounted for, and forms the office deficiency.

The whole of all the above has been either paid into the hands of the official receiver authorised to grant final acquittance for the same to the Accountant Mr. Sullivan, or is now in the Bank to the public credit. I have no means of accounting for the present deficiency, or office balance, for the reason before stated, and have still hopes that the greater part, if not the whole of the same, may be accounted for upon further investigation.

All which is respectfully submitted,

R. THORNHILL,  
Chief Clerk, C. L. D.

*Reply to Query proposed by Committee No. 2, to Mr. Dean.*

Answers of Mr. Dean to the same questions as put to Mr. Thornhill.

(The same as that proposed to Mr. Thornhill.)

A statement in detail of cash transactions of the Crown Lands Office includes all receipts and disbursements and having stated verbally to the Committee that from 1st January to 22nd September 1837, no account of daily receipts was kept, it is of course out of my power to state in detail the money transactions during that period. I can only state to the gentlemen of the committee, the present state of the records of the office relating to cash transactions, to do which it is necessary to explain the routine of those transactions to the best of my knowledge.

From 1st January to 22d September no account of receipts kept

In all payments of instalments it has been my duty to ascertain, and receive the amount, to make out the receipts and hand them over with the money to Mr. Tod for entry on the official Books.

Mr. Dean's duty.

Up to the close of 1836, there appears a regular daily entry of these receipts in detail, but this account does not shew any *payments*, being merely a simple account of *Receipts*, from 1st Jan. to 22nd Sep. 1837, this account was discontinued. A systematic and regular account of all cash received by letter has however been kept from the time Mr. Sullivan assumed the duties of Commissioner of Crown Lands. Mr. Thornhill, upon ascertaining that this account had been discontinued, requested me, I think in Septmeber 1837, to keep an account of cash receipts, to which I consented, and from 22nd September 1837, to this date, I believe every payment of *Instalments for lands*, made in the office, can be traced from its receipt to its application in the official Books. This account is however only an account of "cash receipts and its application", and does not embrace the disbursements or appropriation of the cash,—in other words it is the Dr. side of a cash account shewing the Government accounts to be credited.

System pursued to the close of 1836.

System since that time.

As far as I understand the system adopted by Mr. Sullivan on assuming the duties of the office, it was intended that all *payments* should be made by checks on the Bank, in which case the Bank account would embrace all disbursements of the office. For a time the cash received was daily paid over to the Commissioner and he signed his initials to the account, and the deposits in the chest were under his care, and I endeavoured to keep an account of the application of the receipts on the several Government accounts, *based upon the account of daily receipts* above alluded to, by making journal entries and posting into a Ledger. This was continued until the close of 1836, when my account was necessarily discontinued having no data upon which to found my entries.

Mr. Dean's opinion of the cause of the deficiency.

In the year 1838, Mr. Sullivan himself I think discovered that his liabilities to Government exceeded the amount of his funds in Bank, and I was desired by him to endeavour to ascertain the error.

In pursuing this investigation I found that there was a great difficulty in ascertaining the amount of disbursements, from the departure from the system laid down of making all disbursements through the Bank, and no regular account of disbursements having been kept, an uncertainty therefore existed, and still exists, whether all disbursements have been brought to account.

I will now endeavor to explain why it is equally uncertain whether during the period prior to the 22nd September, 1837, all amounts assumed by Mr. Sullivan by entry on the Official Cash Books, were actually received by him.

While Mr. Robinson was Commissioner the person having charge of the cash, was required for each payment to fill up a printed receipt, with the

Mode of making payments in Mr. Robinson's time.



name of the payer, service on which the payment was made, date &c. which being signed and handed over to the gentleman in charge of the Official Books, was his authority for making the entry, who cancelled and filed the receipt when the official entry was made.

When Mr. Robinson left the office, unentered receipts remained in the hands of Mr. Tod to the amount of £1213 18s. 9d., of these a list was rendered to Mr. Robinson, who, on presentation of the Tickets (certified as applied I think) paid the amount.

In addition to these unentered receipts (or tickets) other evidences of payments to Mr. Robinson under his own signature, were frequently presented, and the entries made on the Official Books whereby Mr. Sullivan assumed the amounts—these were also on presentation as applied paid by Mr. Robinson.

This having been done in so many instances, the Cashier may have received and entered on the Official Books, these tickets or evidences of payment, *as cash*, which may never have been presented to Mr. Robinson for payment, and consequently Mr. Sullivan *may* have assumed a larger amount than he has actually received.

This subject is undergoing a rigid investigation, and I hope the result may be such as to shew the actual amount of receipts.

I need not state to the Committee that unless the amount of *both* the the receipts and disbursements, can be *accurately* ascertained it is needless to endeavour to discover *where* the error lies, though its *existence* may be shewn.

Management of transactions since January 1839.

Since January 1839 Mr. Sullivan has required me to make out monthly statements of cash receipts and its application, which has been regularly done, the accounts checked with the official books, and balanced, shewing a balance sheet of the monthly receipts and application. The amount for which cash was made Dr. in these statements, Mr. Tod has accounted for, at the foot of each statement. These statements so far as cash receipts and applications are concerned, are tangible and I trust satisfactory; and since first January 1839 Mr. Tod has kept a regular set of books embracing all receipts and disbursements of the office. The Dr. side of cash account based upon the account of daily receipts kept by myself and these accounts must prove equally satisfactory.

The duty of keeping cash accounts daily balanced, disbursements, bank accounts, &c. embracing all the cash transactions of the office and making out monthly balance sheets has since devolved upon me, which accounts have been inspected by Mr. Patrick, Secretary of your committee, and I trust will be found to exhibit a satisfactory record of the current business of the office.

I have thus endeavoured as desired to explain the system of keeping the accounts of cash transactions of the Crown Lands Office, and if in doing so, I left any point not sufficiently explicit I shall be happy to render any further explanation to the committee that may be required.

JOHN DEAN,

*Clerk in the Crown Lands Office.*

VICTORIA LODGE,  
Toronto, 10th December, 1839.

T. W. Birchall, Esq.

*Secretary to Committee No. 2, Investigation Commission.*

SIR,

Just as I was leaving the office yesterday at 2 o'clock, being very unwell, your letter was put into my hand, and regret my being confined to the house since, has prevented me from forwarding you the enclosed sooner, which has been written in a very hurried manner, but should any explanation be required at any time, I shall be happy if I can afford it you.

Letter from Mr. Tod,  
Cashier in the Com-  
missioner's office.

I am, &c.

(Signed) ANDREW TOD.

Inspector General's Office.

*Investigation Commission.*

CROWN LANDS OFFICE,

Toronto, 10th December, 1839.

To T. W. Birchall, Esq.

*Secretary to Committee No. 2,*

*Inspector General's Office.*

SIR,

It having been brought within the knowledge of the Committee that a deficiency to a large amount had arisen in the office of the Commissioner of Crown Lands, and it appearing that for a considerable period the accounts and cash of that office had been in a peculiar degree committed to my charge, you requested that I would furnish with the least possible delay, such explanations of the circumstances connected with the said deficiency as it may be in my power to afford.

Mr. Tod's account of  
the affairs of the of-  
fice, and explanation  
of the cause of defi-  
ciency.

I therefore beg to state to you the circumstances as far as my knowledge and recollection will enable me.

I came to this office in July 1835, in the capacity of Book-keeper, &c. I was not long in the office before I expressed to the then Commissioner, the late Hon. Peter Robinson, the defective system and arrangement of his office generally. I hinted to him improvement, but he requested me not to mention it stating, "that I might know better," the moment I should alter the system he should lose sight of the transaction. At this time there were no Books of account, viz. Ledger, Journal or Cash Books more than A. B. Hawke's running Cash Book, the Sales Books and Official cash Books, for the entry for instalments when complete—no disbursement or check books of any kind. So went on the unsatisfactory mode of conducting the office until the appointment of the Hon. R. B. Sullivan, 14th July 1836.

Improved system of  
accounts recommend-  
ed to Mr. Robinson.

Not approved of.

System then followed

When he assumed the duties of the office, the Cash was turned over to me by John Dean who had shortly been appointed to the office, and acted cashier from the 1st of the same month. Upon receiving the charge

Mr. Tod appointed  
Cashier.



Disbursement Book kept by the chief Clerk.

Sums paid to the Commissioner on his private account.

Separate accounts kept of moneys paid to the Commissioner, and also of the clerks salaries.

System of 1836.

System pursued in 1837.

Disbursements under the care of the Commissioner and chief Clerk.

How conducted.

Difficulty of keeping regular accounts of such transactions.

of the Cash, I opened a running Cash Book which was balanced and compared by J. Dean daily, the cash paid over to him, and the amount journalized by him under the different heads of account, which being done, he paid the amount over to Mr. Sullivan, who put his initials to the entries made, as being correct, placing the cash in the Iron chest of which he kept the key, handing it to me if necessary next day, to make the deposit in Bank. This system worked well for some months, until Mr. Sullivan's attendance in the office became so uncertain, and the irregularity that ensued from the key of the chest being sometimes left in it over night—sometimes on his table in the office—and frequently left at home, &c. that I was requested to take charge of it. When the charge of the cash was given to me, (in addition to all the other books which were not few) it was distinctly understood that all the money passing through my hands was to be paid into the Bank, and no advances or disbursements of any kind were to be made by me, and that the first Clerk, R. H. Thornhill should keep the disbursement Book, and which he provided. However although the affairs of the office apparently went well for the first six months, it was found latterly that Mr. Sullivan had been paid from the chest under his care, in the months of July and August £100, for which no entry had been made in the Disbursement book; at same time I paid him on private account, by desre, at different periods from October to 31st December 1836, £124, keeping the amount so paid him upon my jotting book—and seeing that the system was likely to be continued, I opened in January 1837 a book for his [Mr. Sullivan's] own private advances made by me, which was continued until January 1839, amounting to upwards of £2100 on his account,—the same thing applies to the payment of the Clerk's Salaries, who were paid the end of each month, but the uncertainty or irregularity in getting their checks, caused sometimes an advance by order, subject to the check being subsequently produced in lieu, which was likely to produce much irregularity. That forced me to provide a similar book to that of the Commissioner's, to enter the payments made through me to the Clerks, which also continued until January 1839, when I was allowed to carry the balances to their respective accounts in the Ledger,—the first of regular books which were ever opened in the office.

The disbursements of the account current in 1836, as had been usual, were made out from the vouchers in hand, or from the counterpart of the check book, there being no disbursement (the Cashier not being allowed to keep the disbursement book, as is usual in most countries where I have been) or any other books kept to shew the balances due on the different Interests previous to rendering accounts current, or of proving them right or wrong.

In 1837, the business of the office became very great, both as to receipts and disbursements, the former of which was conducted by myself and John Dean, the latter by the Commissioner and the first clerk (R. H. Thornhill,) the only person who had access to, and held the confidence of the Commissioner, who drew all cheques, ordered payments in lieu of cheques, entered in cross or double transactions, and sometimes exchange or return of said cheques drawn, as part payment of a greater sum to be received—for instance, the Commissioner has a sum to pay over to the Receiver General, say £1500 on Crown Lands or Clergy Reserves, as it may be, the cheque is drawn to, and held for some time by the Receiver General, who finds that he has in his hands a sum, say £3000, perhaps paid over by the late Commissioner *Hon'ble P. Robinson*, on an Interest, which he is desired to repay to the Hon. R. B. Sullivan, he does so by returning Mr. Sullivan's own cheque for £1500, and paying the other half into the Bank, and receiving the acknowledgement for the payment; now let me ask, how is it possible to keep such complicated transactions without books, or entry of any kind, saving the receipt of the Bank for the one half, and the counterpart of

the cheque book for the other, perhaps marked *cancelled*, or *returned*, forgetting that the *interest* for which the cheque was drawn must be debited for the amount, otherwise losing sight of £1500 which is not impossible, nor unlikely, seeing that many months may intervene before the transaction for the first time appears in the Account Current, the nature of which, a second or third clerk making out said account, from the means afforded him, knows nothing of.

In 1837, as mentioned before, the business of the office increased amazingly; so much so, that I could not keep up my running cash, (J. Dean also having giving up any book-keeping) but depended on the manner in which the receipts of cash were conducted passing through the general books—for instance—all the cash paid in the office being instalments on sales was paid to J. Dean, who calculated the interest on said instalments, made out the receipts, and passed the whole to me, which I also checked and entered immediately into the official cash book. All money letters came by the messenger to me, from whom I took and gave a receipt,—they were then entered by me in my cash letter book, numbered and endorsed, and handed to Mr. Dean to make out the receipt for such numbers of instalments as the money enclosed warranted him, then handed to me, checked and entered as before. At this time we were very hard pressed by people coming to the office enquiring about monies paid to the late commissioner; and on finding the receipt of money as paid, the amount was assumed by Mr. Sullivan on account of the individual, placing the same to Mr. Robinson's account, of which sums a considerable amount was received from him in his life time, but I much fear a great amount of said sums so taken by Mr. Sullivan has been omitted to be charged Mr. Robinson by J. Dean, who kept the account, which appears by the late investigation. In all this year heavy disbursements were made, and from the anxiety of the parties who perhaps had called frequently for the account, not finding Mr. Sullivan at hand to grant a check, I was called upon by Mr. Thornhill to advance the amount from my funds and to hold the receipt as my voucher, until I was reimbursed by a check, or given credit to when I turned over the accounts for entry, which I was in the habit of doing. About this time (in September) Mr. Sullivan went to Bytown for some weeks, to whom I advanced his travelling expenses, and previous to his leaving the office, he came to me stating that Mr. Thornhill had got into difficulty in money matters, and he wished to relieve him for the time, and desiring me to give him whatever money he might want, (whether in Thornhill's hearing or not I do not recollect,) but I declare that Thornhill mentioned to me when he came for the first moiety, that Mr. Sullivan had agreed to let him have £600 if he wanted it. I know nothing of the understanding between them, but if Thornhill had asked more than the sum he mentioned, I had unlimited authority to have paid it to him. He drew from me under that authority £580, which was latterly charged to the Commissioner's account.

Further explanation of the system adopted in 1837.

Thinks a large sum must have been assumed by Mr. Sullivan, which has not been charged to Mr. Robinson's account.

The Commissioner authorises a loan to be advanced to the chief Clerk.

Commissioner, he states, had promised him £600.

Sum advanced and charged to Commissioner's account.

Upon the return of Mr. Sullivan from Bytown, Mr. Thornhill went down for the adjustment of Mr. Shirriff's accounts and other matters connected with the Woods & Forests, and returned after the breaking out of the rebellion in December, who finding the offices in a state of great confusion, thought his services would be more available to the Government in the shape of a *soldier* than that of a *clerk*, set about raising a company with the influence he had with many individuals who had assisted in returning him as an alderman of the city for many years—and having gained his object, he immediately applied for his commission which he also got. Mr. Thomas Steers, who had at this time the adjustment of the disbursements and general arrangement of the making out of the account current, ending 31st Dec. 1837, took it into his head from some misunderstanding between he and Thornhill, that he had as good a right to a command as he had,—and through the kind offices of friends and the recommendation of Mr. Sullivan he also obtained command of a Company, and both leaving the

Mr. Thornhill and Mr. Steers obtain commissions and join the Militia, leaving the affairs of the office in a deranged state.



Mr. Tod informs Sir F. Head of the circumstances of the case.

Additional labor occasioned thereby to Mr. Tod and Mr. Dean.

Commissioner at his request furnished with his private account.

Mr. Tod authorised to open a new set of books.

From this time checks drawn by Mr. Tod only.

Supposed deficiency of the funds of the office merely nominal, and will most probably all be accounted for.

department in the office to which they more particularly belonged, vacant, & in the most deranged state, which J. Dean knows well from his having the account current to make out from the scattered and unentered vouchers of disbursements he could scratch together. I wrote to Sir Francis Bond Head stating circumstances, and [although I could have readily obtained a command from former services] that I felt it an imperative duty on me to hold by the office, from the position and charge I held, offering at same time my services in any way His Excellency might command me. From this time I was taken from my room to attend to the general inquiries and management of the office, and with Mr. Dean struggled through additional duty thrown upon us, added to our own, of which we had always too much, without getting any assistance from the extra Clerks, "*at any one time*" that were brought in from time to time for other purposes. In April 1838, Mr. Sullivan came to my room and requested to know the amount due by him on Crown Lands, I think, which I gave him, on which he remarked, had he not made disbursements on said account, to which I replied, I had no doubt but he had, but as I never had kept, nor allowed to keep, any Disbursement Books which were in the hands of Mr. Thornhill I could not give him the exact information he required until the return of Thornhill, from the Frontier, whither he had gone, supposing he had them locked up, one of them I knew had a lock upon it, however upon a search being made, I found the one disbursement book, marked so, and provided by him for that special purpose, which upon opening appeared in the same undefiled state as when received from the Stationer. I took it to Mr. Sullivan who desired me for the first time to open, "for God's sake," the disbursement book from that time, which I had just commenced when Mr. Thornhill made his appearance, to whom the book was again given back, and which remained in "*Statu quo*" until the first of July, 1838, when I was *authorised* to open a Cash Book, and Ledger, which suspended the necessity of a Disbursement Book, the payments made being entered at once under the proper head. But even under this improved system, the system was still very deficient & unsatisfactory, & which I could not by any means amend until the 1st of January 1839—when I opened a set of Books, viz. Cash Book, Journal, and Ledger, under the method set out with by Mr. Sullivan in July 1838; he would not admit of any account being opened in the Ledger for his own account, neither for the Bank, Clerks, Agents, &c.—Now I would ask how could any individual keep accounts regular, or bring to any balance [not having the whole accounts in his Ledger] having nothing but the Bank Pass Book, [having the Commissioner's private payments and cheques drawn to the amount of Twelve Thousand Pounds, mixed up with the transactions of the office] and the counterpart of a Cheque-book to refer to. Previous to July 1838, I drew few or no cheques, but subsequent to that time I insisted that no cheques should be drawn but by me, and the amount immediately entered, before passing from my hands; and if such a system or any system had been followed up from the commencement, in which I had no voice or control, the same unpleasant feeling now created would not have been caused.

The Books above alluded to were balanced and closed by me up to the 1st October last, and from that period J. Dean has (by order of the Commissioner) taken that duty, as well as the cash from off my hands. The supposed deficiency of the funds of the office can as yet be but nominal, as in the first investigation there appeared a sum of £2300, to £2400 deficient, and upon a subsequent examination it was reduced to £1500, and the present now going forward (as in 1836) reduced the balance one or two hundred pounds more, and it is my candid conviction that the greater part if not the *whole* would be found out, but from the extreme difficulty of tracing the transaction when no regular books have been kept, [until of late] of disbursements or otherwise.

The Deposit account (which is large,) the amount of payments made to the late P. Robinson not accounted for, but assumed by Mr. Sullivan, and a general overhauling of accounts, public and private, may, when accomplished, terminate in a much more favorable result. As for myself, I can only say, that with a pure and upright conscience, declare my own innocence, as well as any knowledge of any improper application of the funds of the office, in or out of it. I have been a slave in the office, and as a man accustomed to every regularity in business matters through life, I have felt one of the most unhappy beings on earth, (as concerned the office,) from an anxiety as to the duty I had before me, and the apparent indifference shewn by others as to the result of good or bad management. I have been at least on an average three days a week being three hours a day in the office beyond any other clerk, and I have been very ill requited for my exertions.

While Thornhill and Steers were on the frontier, I, as second clerk, had to do their duty in their office, who were absent three and six months, and upon their return, they were paid their "civil," (for services not performed) in addition to their military pay, while I did their duty, (under all the odium) and received neither reward nor acknowledgement of the service rendered, they, (the latter supernumerary receiving the same amount of stated annual salary as myself, say two hundred pounds,) one hundred and fifty pounds for services *not* rendered in the office, (and the first clerk in like manner) more than I have received to this date. Also, of late must bear from the Commissioner his silent contempt and insult offered me daily, and the attempt being made by him to hurt my feelings, and injure my reputation, by *misrepresentations*, put me in mind of the expression made use of by his first clerk in a letter from Bytown, while there in December 1837, (being one of many others I received after the breaking out of the rebellion,) which I deposited in the iron chest, and was requested by the Commissioner to open and read to him, one night I was on duty in the office, and he on his "*Stretcher*" in his office, when all was quiet between 11 & 12 o'clock at night "*beware, have nothing to do with Scotchmen.*" Although I am the only Scotchman in the office, I must say, I thought at the time there was nothing personal intended for me—and although I bear not the animosity to Mr. Sullivan, (or any member of the office,) that he has shewn to me, it may be ascribed to a cause or causes I forbear to make mention of at present, and can only add, that if any explanation is required of the hurried attempt on my part to shew how the accounts and cash of the office had been in a peculiar degree committed to my charge, I shall with the utmost readiness afford it to you, and in the hope that the "answers" to your "queries" by Mr. Sullivan relating to me, may be afforded me for any refutation, previous to any unfavorable opinion being expressed against me, in which my general character will not bear me out.

While Messrs. Thornhill and Steers were absent on the frontier Mr. Tod had to perform their duties, for which he has been but ill requited.

Mr. T. complains of austere treatment on the part of the Commissioner.

Remarks on an expression of Mr. Thornhill's in a letter to Mr. Sullivan.

Hopes that Mr. Sullivan's answers will be referred to him for refutation.

I am, &c.

(Signed) ANDREW TOD.

INVESTIGATION COMMISSION, COMMITTEE No. 2,  
December 11, 1839.

SIR,

In the answers to certain queries proposed by the Committee No. 2 of the Investigation Commission to Mr. Thomas Steers of your Department, is contained the following paragraph.

Letter from Chairman to Mr. Sullivan respecting the loan to Mr. Thornhill.

"That Mr. Sullivan had lent his Chief Clerk (paid partly by order on the cashier, and partly by Bank checks) a sum of £800.

\*Z2



Will you have the goodness to afford the Committee an explanation of this transaction.

(Signed)

W. ALLAN,

The Hon. R. B. Sullivan.

*Chairman.*

&c. &c. &c.

### COMMISSIONER OF CROWN LANDS OFFICE.

Remarks of Mr. T C. Patrick on the present state of the office, its defects and capability of improvement.

To the Commissioner of Crown Lands is committed the management and disposal of all public lands reported by the Surveyor General to be open for sale. The purchase moneys of these lands, which on lots in the Clergy Reserves are payable in ten equal instalments, and on all others in four, are paid to him or his District agents, and when received are carried to the credit of the funds to which they belong in distinct books under the heads of

Crown Lands.  
Clergy Reserves.  
Military Reserves  
Six Nations Indians.  
Big Island Indians.  
Port Credit Indians.  
Munsee Indians.  
Mississauga Indians, and the  
Wyandotts and other Indians on the Huron Block.

Extent and intricacy of the duties of the department.

The Commissioner of Crown Lands being also Surveyor General of Woods and Forests, an account of the monies received for Licenses and Timber duties is likewise kept in this Office, where are registered all transfers of U. E. Rights and all assignments of contracts for purchase of the Government Lands.

Books opened on the system of Double Entry.

It is obvious that in a Department through which Sales of 675,000 acres of Land have been effected, and where the receipts of sums averaging less than £10 each annually amounts to about £40,000, the business transacted must necessarily be of very considerable extent, and that it would require method in its arrangement. The system of Book-keeping and accounts adopted in the first establishment of the Department in 1828 was unfortunately very imperfect; and although I can clearly see from the state of the office, that the present Commissioner of Crown Lands has assiduously applied himself to its better regulation, and to the remedying of the defects existing in the time of his predecessor, I am bound to express my opinion that the system so far as it affects the accounts, may yet be further improved.

That system abandoned

Imperfections of the present mode illustrated.

On the 1st January 1839, a set of Books were commenced according to the old established form of double entry in general use amongst Merchants, & from its superiority over all others, adopted by the Canada Company & in the offices of the Home Government. After the first half year's balance, these books under a new arrangement of the duties of the *Cashier* and the *Book-keeper* were discontinued, and a method of Book-keeping substituted which is very complicated, and exclusively adapted to one unvarying routine of payments on certain specified accounts: whereas the double entry system, having infallible tests and machinery much more simple, is applicable to any business transaction whatever, and capable of comprehending accounts however complex and multifarious, and of bringing the summary of those accounts to a focus by means of a Balance Sheet.

If the amount of each purchase were paid in one sum, the accounts of this office would be much simplified, but whilst the system of taking payment by yearly instalments prevails, it imposes on the Commissioner of Crown Lands the necessity of keeping accounts with each purchaser, as well as with the Fund for which the sale is made. At present this is done by columns for the different instalments in the books in which the sales are recorded; a course open to much objection principally from its requiring that the payment to be introduced to the credit of a purchaser should on every occasion be the exact amount of an Instalment with interest upon it to the day of payment. Now the great majority of payments being made by remittances per Post, it continually happens that the sum remitted is to an amount greater or less than the Instalment and interest which it is intended to pay; and this gives occasion to a multiplicity of entries in nominal and perplexed accounts entitled "Plus" and "Minus" to which the excess is carried, or by which the deficiency is supplied, until at the next or some subsequent payment the precise sum necessary to make an Instalment and interest is produced. Again a purchaser having two instalments and interest due, finds himself a few pounds short of the aggregate amount. He is told that one Instalment only will be received, and that no benefit will be derived in respect of interest, by leaving a part of the other, as it will not be placed to his credit against his purchase until the exact amount of the sum due is made up. If however the part of the Instalment be left after this intimation it is placed to the credit of "Plus" or perhaps to that of deposits, another nominal account, but interest will nevertheless be charged on the whole instalment although 75 per cent of it may have been paid. Such a case occurred in my presence, and it appears to me that the practice is most objectionable. It would be far better to open an account with the purchaser of each lot as is the case with King's College and the Canada Company.—  
 Whatever sums a purchaser remits should be placed to his credit, and all payments offered should be received on account of Instalments over due or becoming due; always bearing in mind, that where instalments have been allowed to get into arrear, payments are to be applied to extinguish interest before credit be given for any money in reduction of principal.

System pursued by King's College and the Canada Company recommended.

Number of Clerks employed.

Regulations regarding money letters approved of.

There are six clerks on this establishment, and on inquiring into their several duties have not discovered occasion for any observations in respect to the distribution of the business amongst them. Regarding the receipt of money letters it may be said, that the regulations are good, and do not appear to me to admit of improvement. The Books in the office are very numerous and many of them exceedingly well adapted to the purposes for which they are intended—of the latter description are a general register of Lands under the management of the Department in the different Townships, setting forth the particulars, quality and circumstances of each lot,—an index of the Lands sold, and a Register of Certificates to purchasers who have become entitled to Patents. In this Register are columns shewing when Patents granted upon the Certificates were issued and to whom they were delivered. These parts of the organization evinced good regulation, but in the Cashier's and Book-keeper's departments considerable improvement might be introduced. A Cash Book of more general character is wanted, into which should be entered the particulars of all receipts and disbursements, also a Day Book, Journal and Ledger upon the Double Entry principle, to embrace a summary of the contents of the various auxiliary books of account. A balance sheet drawn from the Ledger would then exhibit in one view the balance of each head of account; and the half-yearly accounts current of the different Funds would be made up from the books alone as they ought to be, and not partly from the book and partly from vouchers, never entered in books, as at present. With such books skilfully kept and with a judicious arrangement of the duties of the Cashier and the book-keeper, salutary checks and restraints might be imposed—the

Many of the official books well adapted to the purposes intended, but a recurrence to the system of Double Entry again urged.



integrity of the accounts of the Department be established, and a knowledge of the application of the public monies be secured.

Conclusion.

The appointment of Agents to the Commissioner of Crown Lands in the different Districts, and the enactment authorising the taking of U. E. rights from purchasers, at the rate of 4s. per acre, gives occasion for entries in the accounts distinct from cash transactions, thus rendering book-keeping by double entry in this Department, still more imperative ; and I cannot too strongly urge upon the Committee the importance of its immediate introduction.

In concluding my Report on this Department, I must beg permission to refer, as on a former occasion, to the very limited time which the exigency of circumstances prescribed for the investigation of an extensive and important branch of the public service. In the present instance, I have carefully, though rapidly, made myself acquainted with the most material points connected with the accounts, and have endeavoured to furnish the Committee with my observations on such of them as I conceived they were most desirous of information upon : if however minor ones should appear to them to have been overlooked, I must trust to the reasons before given for my excuses.

With great respect

I have the honor to be,

The Committee's

Most obedient

Humble Servant,

Committee No. 2.

(Signed).      T. C. PATRICK.

Commission of Investigation.

# OFFICE OF THE SURVEYOR GENERAL OF LANDS.

SURVEYOR GENERAL'S OFFICE,

Toronto, 22nd November, 1839.

SIR,

In obedience to the commands of the Committee appointed to report on this office, I have now the honor to forward you my answers to the queries accompanying your letter of the sixth instant, which I trust will prove satisfactory.

I have the honor to be,

Sir,

Your most obedient

Humble Servant,

To T. W. Birchall, Esq.

[Signed]

T. RADENHURST.

Secretary.



*Answers to Queries respecting the Office of Surveyor General of Lands.*

1st. "Will you have the goodness to state to this Committee the instructions under which the business of the Surveyor General's Office is now conducted, and when, and under what circumstances it was united with that of the office of Commissioner of Crown Lands?"—*Answer.* The office of Surveyor General of Lands is now conducted under the same instructions as it was when originally established on the formation of the Province. The office is no way united with that of the Commissioner for Crown Lands except that the Honorable Robert Baldwin Sullivan is at the head of both; but under what circumstances the offices were both placed under one head, I cannot say.

Answers of the chief clerk in the Surveyor General's Department to questions proposed by the Committee.

2. "The Committee will thank you to describe under their distinct heads the various duties performed in the Surveyor General's office?"—*Answer.* The duties of the office are in receiving the orders of His Excellency the Lieutenant Governor, for surveying the Waste Lands of the Crown, and directing the manner for carrying the same into effect.—Examining the return of such surveys, and reporting thereon to His Excellency the Lieutenant Governor, in Council.—Reporting on all other matters relating to the office of Surveyor General, when specially directed by the Lieutenant Governor in Council.—Locating the lands granted to individuals and preparing descriptions of the same for the Secretary of the Province to be inserted in the Patent Deeds.—Searching and certifying to the Commissioners all claims to lands by the Heirs, Devisees, or Assignees of the original Nominees of the Crown, where no patent for such land has issued, and, generally, superintending and directing the several duties of the office and department of Surveyor General.

Present duties of the Department.

3. "Will you inform the Committee of the number of Clerks in the office, and the manner in which the business is distributed among them?"—

\* A 3.



Number of Clerks,  
and their several du-  
ties.

4th. "Is the organization of the Department, in all respects, satisfactory? " If not have the goodness to state in what respects it may be rendered more complete and effective. *Answer.*—There are six clerks in the office besides the draftsman. The business of the clerks is, generally, when there is not an unusual press of business required at the moment, as follows: The chief clerk preparing and examining descriptions for patents, reporting on all applications respecting land claims for the information of His Excellency the Lieutenant Governor in Council, or His Excellency alone; answering the correspondence of the office, issuing certificates to claims for land, under the Heir and devisee commission and instructions to Surveyors, and superintending the business, generally, of the office.

The 2nd clerk in making locations, answering inquiries, and making returns when called for.

The 3rd clerk in assisting in describing lands for patent, and in occasionally copying and entering the descriptions and posting them in the book of issues and Doomsday books.

The 4th clerk in copying descriptions and posting them &c.

The 5th clerk in assisting in describing lands for patent, repairing plans and keeping them in order.

The 6th clerk in entering warrants from the Executive Council office, entering certificates from the Crown Lands office, for patents for Crown Lands and Clergy Reserves, entering letters received and written.

*Answer to Question 4th.*—I have not heard of any complaint by persons attending on business at the office, and I am not therefore aware that it can be rendered more complete or effective.

Forms of proceeding.

5th. "What are the forms of proceeding with respect to all questions and papers which are referred to your department, to be acted or reported upon?" *Answer.*—All documents referred for information are duly reported on, entered in the report books of the office, and transmitted to the office for which the information is required.

Books kept and for  
what objects.

6th. "What are the number and object of the several sets of books kept in your office?" *Answer.*—The number of books in the office are about four hundred and fifty volumes, and are of course increasing, all letters written and received are entered, all reports and letters from deputy Surveyors, all descriptions are copied and bound into volumes of two hundred each.—There are fourteen Doomsdays, in which the Township lot and concession are opened on receiving surveys, and the name of the grantee and number of the description for any particular lot entered before the description issues, a complete schedule of the books is submitted herewith.

Work of the office  
kept up.

7th.—"Is the work of the office kept up fully with the daily exigencies of the public service, and is it duly and accurately carried out in all its details? If not, have the goodness to state in what respect there may be a deficiency, and furnish the Committee with a particular explanation of the books and business in arrear." *Answer.*—The work of the office has been kept up fully.

Information supplied  
by the books.

8th. Will the books of the office readily supply full and correct information upon the following points?

1st. "The number of acres surveyed by Government. 2. The number of acres located by the Crown during any specified period. 3. The number of acres patented by the Crown during any specified period. 4th. "The number of acres remaining at the disposal of the Government." 5th. "The

number of acres for which warrants have issued in favour of individuals."—

6th. "The number of acres located under head of claim or settlement."—

7th. "The number of acres yet to be located under admitted claims."—

*Answer.* The books of the office will supply full and correct information on the Queries No. 1 to 7.

9th. "What are the various stages of proceeding to be observed by individuals in obtaining the Crown patent for lands either by free grant or by purchase?" *Answer.*—When the Crown patent is required for lands purchased, upon producing the certificate of the Commissioner for Crown lands, the same is entered in the books of the office, and a description of the land sold made out and transmitted to the provincial secretary to be engrossed; if a free grant, the applicant is required to produce the location ticket and a description then issues as before stated. Patents how obtained.

10th. "What in particular are the forms observed with respect to a Militia claim?" *Answer.* The forms observed with respect to Militia claims, are decided on by the Adjutant General of Militia who issues his certificate to the office, upon receipt of which the description issues. Militia claims.

11th. "What are the forms observed with respect to an U. E. right?" *Answer.* The U. E. petitions are first examined and passed in open Quarter Sessions of the District in which the parties reside, they are then given to the Secretary of the Province, who refers them to the Inspector and Surveyor Generals for report, and transmitted to the Council, when, if correct, the order issues. U. E. Rights.

12th. "What are the conditions of Settlement duty now in force?" *Answer.* Settlement duty is now only required upon Military and Naval grants, on these it consists of residence for two years. Settlement duties.

13th. "What lands are now open for location?—Are any particular Lots or tracts set apart for that purpose?" *Answer.*—A Schedule of the Lands now open for location is herewith respectfully submitted. Lands open for location.

14th. "State the different regulations under which grants of Lands are now made to settlers and others, and the conditions to be complied with by each class?" *Answer.* There are no grants of Land now made but to Military and Naval claimants, and the conditions are as stated in No. 12.

15th. "What is the present positive or estimated amount of unsatisfied claims on the Government for land, stated in acres & as nearly as may be under their respective heads; as U. E. rights, Militia claims, &c.?" *Answer.* About five hundred thousand acres, a correct return is, however, making out. Present claims for Lands.

16th. "What are the forms pursued under the Heir and Devisee Commission, with respect to claims reported upon at your office?" *Answer.* On the notice being referred to this office by the clerk of the Commission, a certificate, as to the state of the land claimed is given. Heir and Devisee claims.

17th. "Are the same conditions exacted from the claimants under the Heir and Devisee Commission in respect to the terms of the grant, as the original nominee or grantee would have been required to comply with?" *Answer.* Yes.

18th. "In what manner are Lands located to individuals?" *Answer.* On application to the office by the grantee in person or by his agent under power of Attorney, the name is entered on the plan, the location posted against the warrant or fiat, and a location ticket issues if to a military or naval claimant, or if otherwise a description for patent. Method of location.



Double locations  
sometimes occur.

19th. "Has it ever happened that erroneous or double locations have occurred? and if so in what manner have they been corrected? and what are the checks introduced in order to prevent the recurrence of such errors?"—*Answer.* Erroneous or double locations have in a few instances occurred, but they are very few, and the second Locatee is then provided with an other location of as equal value as possible;—I am not aware that any particular instructions could be given to the clerks to prevent a recurrence. They may be cautioned to be more careful in future.

Schedules for Treasurers.

20th. "In what manner are the annual returns of Lands granted prepared for the Treasurers of Districts? You are aware that errors in these returns may be productive of the most inconvenient consequences; how then are these returns ascertained to be perfectly accurate before they are issued by the Department?"—*Answer.* A book for descriptions which issue from the office from the 1st July to the 30th June is kept, and all descriptions issued are entered therein, from which copies are made and examined, with the descriptions themselves, for the Treasurers of the different Districts.

Errors in ditto.

21st. "Is there any reason to believe that errors exist in former returns, and if so what are your impressions relative to their correction?"—*Answer.* There may have been some trifling errors in the original returns owing to the short time given to prepare and transmit them. The principal errors have arisen with the Treasurers of the Districts.

Surveys how made,  
and under whose control.

22nd. "What is the method at present pursued in regard to surveys? And what is the nature and extent of the control which may be exerted by the Surveyor General over his deputies?" *Answer.*—When a survey is to be performed, the Surveyor General has discretionary power to select one or more of his deputies to perform it according to instructions furnished by the department, and the control of the Surveyor General over his deputies consists first, in each deputy being examined as to his qualifications and acquirements in the theory and practice of Land Surveying. Secondly, each deputy is bound by oath to return correct and impartial surveys; and thirdly, he is himself bound with two sureties in the sum of £500, for the due performance of such duties as may be assigned to him; which bond may be acted upon in case of non-fulfilment of these duties.

Compensations to the  
persons employed.

23rd. "What is the amount of compensation to surveyors and their assistants? And in what manner do they account for their expenditures when employed in the public service?" *Answer.*—To the deputy Surveyor fifteen shillings per diem, and one shilling and sixpence in lieu of rations. Three shillings and ninepence per day to chain bearers, and two shillings and six pence to the axe men, with the same allowance in lieu of rations. The deputy surveyor renders his accounts duly sworn to, with a diary of his time &c., also sworn to.

Alterations in the  
mode of making surveys.

24th. "What alterations have been made in the method of laying off townships since the establishment of the office? and in the mode of defraying the expenses of surveying the same? and what advantages or disadvantages have, in your opinion, resulted therefrom?" *Answer.*—The only alteration in the method of laying off townships has been by surveying some townships into 100 acre lots, (i. e. by posting each angle of the lot) and those parts of others which front on navigable waters. Surveys were formerly paid for by a per centage on the land surveyed.

Boundary Line Commissioners Act effect of.

25th. "Have you turned your attention to the practical effect of the law recently passed for settling questions of disputed boundaries, with reference more especially to the duties of your department? if so, have the goodness to communicate your impressions to this Committee." *Answer.*—The only returns made to this office by the boundary line commissioners, are five

from the district of Gore, and I am not aware that any question has arisen thereon.

26th. "How has the business of the office been affected by the union of the department with that of the Commissioner for Crown Lands, and is it in your opinion practicable to effect a more complete consolidation of the offices?" *Answer*.—As I have before stated, the duties of the department are in no wise united except by the Commissioner for Crown Lands being appointed Surveyor General. Union of the two departments effect of.

27th. "How has the act passed in the year 1837, for the disposal of the public lands been carried into effect as regards the Surveyor General's Office, taken in connexion with the office of the Commissioner of Crown Lands?"—*Answer*. All Lands ordered for Sale, as well as those for location in the outer Districts have been returned to the Crown Lands office and from thence transmitted to the agents of the different districts. Act for sale of public Lands.

28th. "What is the state of the Maps and Plans in your office, and what would you suggest respecting them?"—*Answer*. The Maps, some of which from the long usage and the unavoidable wear and tear of such a tender material as they are necessarily composed of, require constant repair and in many cases renovation, and are in as good order as circumstances will admit of. State of Maps, &c. in the office.

29th. "Are there any fees chargeable in your Department? if so, have the goodness to describe them, and state their amount, and the manner in which they are disposed of?"—*Answer*. A Schedule is herewith respectfully transmitted. They average from £80 to £100 per annum. Fees, amount, and disposal of.

30th. "The object of the Committee in the foregoing queries has been to gather information respecting the system at present pursued in the office of Surveyor General of Lands and of the improvements of which it may be susceptible.—Will you have the goodness to state what modifications in the system may be, under present circumstances, expedient for promoting the convenience of settlers and facilitating the general transaction of business connected with that Department?"—*Answer*. I am not aware of any modification in the system under the present circumstances expedient for promoting the convenience of settlers and facilitating the general transaction of business connected with the department, for I have heard of no complaint of persons transacting business at the office. No alteration requisite in the business of the office.

(Signed) T. RADENHURST.

Surveyor General's Office,  
Toronto, 22nd Nov. 1839.

#### SCHEDULE of the Books used in the Surveyor General's Department.

Special Orders in Council.....	7 Volumes.	<small>Schedule of Books now in use in the office.</small>
Letters written .....	31 Volumes.	
Letters Received.....	18 Volumes.	
Letters to and from the Commissioners of the Canada Company, and to and from the Government respecting the same .....	7 Volumes.	
Orders and Letters received from the Government Office ...	1 Volume.	
Doomsday-books of Towns and Townships.....	14 Volumes.	
Report Books, containing reports on petitions, &c. ....	21 Volumes.	
Reports on applications for Leases.....	2 Volumes.	



Books of Entries of Field notes .....	8 Volumes.
Warrant Boooks, containing warrants for grants of Land.....	17 Volumes.
Fiat Books, containing fiats for grants of Land .....	20 Volumes.
Reports of the Commissioners under the Heir and Devisee act	5 Volumes.
Report Books, containing the entries of searches made by this Department under the Heir and Devisee act. ....	2 Volumes.
Applications for Leases.....	1 Volume.
Assignments under the Land act of 1838 .....	1 Volume.
Claims to Lots of Land advertised under Order in Council of the 4th of April, 1839.....	1 Volume.
Books of Letters written to, and received from the Commissioner of Crown Lands .....	5 Volumes.
Books of instructions to Deputy Surveyors.....	7 Volumes.
Books, containing entries of Letters Received from Deputy Surveyors .....	2 Volumes.
Ledgers.....	2 Volumes.
Returns to Treasurers of Districts .....	9 Volumes.
Specification Books .....	2 Volumes.
Agents' Returns .....	2 Volumes.
Miscellaneous, being books of Indices, &c.....	20 Volumes.
Description Books, being books of copies of descriptions issued to the Provincial Secretary and Registrar.....	249 Volumes.

*TABLE of Fees payable to the Surveyor General.*

Table of Fees of of-  
fice.

Reports on applications to purchase Crown Land, Two shillings & Six pence.	
Reports on petitions.....	Two shillings & Six pence.
Certificate under the hand of the Surveyor General, Two shillings and Six pence.	
On filing certificates of settlement duty, on grants to individuals not privi- leged.....	Two shillings & Six pence.
Location Ticket on grants not privileged....	Three shillings & Nine pence.
Location Ticket to privileged persons after first Location, Three shillings and Nine pence.	
On searching plan or record.....	One shilling and Three pence.
Copy of Township plan .....	Twelve shillings and Six pence.

*Office Regulations.*

Official Regulations.

The Surveyor General deems it necessary for the information of the public to make it known, with a view to the careful preservation of the Official Records, That no entry whatever will be permitted to be made on the Township plans, but under the supervision of the Surveyor General himself, or his chief clerk, or, in his absence, by the officer next in succession.

And also, that no Plans will be allowed to be taken down or inspected, or copies or extracts made therefrom, excepting under the sanction of the proper officer of the Department.

SURVEYOR GENERAL'S OFFICE,  
Toronto, Aug. 10th 1839.

The following Lots of Land are vacant and open for Location, pursuant to an order of HIS EXCELLENCY THE LIEUTENANT GOVERNOR in Council, bearing date the 16th July, 1839.

All persons entitled to Locations, and desirous to locate the same on these Lands, will be located by the Agents of the Commissioner of Crown Lands, in the outer Districts, on producing the Certificate of the Surveyor General, shewing them entitled to make such location; or upon application at the Surveyor General's office, for locations in the Home District.

DISTRICT OF OTTAWA.

TOWNSHIP OF ALFRED.

2nd con. Nos. south half 20, 22  
3rd do do 13, 37  
4th do do north half 2, north half 12  
5th do do 3, 5  
6th do do north half and south-east  
quarter 2, 4, 6, 7  
7th do do 8, 10  
8th do do 12  
10th do do 4, 7, 8  
11th do do south half 1, 3, 5, 6, 8  
12th do do 1, 2, 4, 6  
13th do do 3

TOWNSHIP OF CALEDONIA.

1st con. Nos. 6, west half 13, south half 17  
2nd do do 5, south half 12, 19  
3rd do do N half 2, N half 3, 10, 12, 15,  
17, 19, 20  
4th do do 4, 5, 6, 7, 13, north half 16,  
north half 18, north half 19,  
23, 24  
5th do do south half 6, 24  
6th do do south half 12, 13  
7th do do south half 17, south half 18,  
19, 20  
8th do do 7, 8, north half 9, north half  
11, north half 12, north half 13,  
west half 14, 16, 18, 19, 21, 23  
9th do do 14, 15, 17, 18, 19, 20, 22, north  
half 24  
10th do do 18, 19, 21, 23, 24  
11th do do 18, 19

TOWNSHIP OF CLARENCE.

1st con. new survey, Nos. 4, west pt 9, west  
pt 10, 12, 14, 16, 17, 18, 19,  
22, 23, 24  
2nd do Nos. west half 11, 13, 14, 17, 19,  
21, 22  
3rd do do 16, 17, 18, 19, 22, 33  
4th do do west half 10, 17, 18, 19, 21,  
25, 26  
5th do do east half 18, 19, 20, 22, 26, 27,  
6th do do W.  $\frac{1}{2}$  7, 13, W.  $\frac{1}{2}$  14, 18, 19,  
21, 23, 25, 26  
7th do do 12, east half 13, 20, 22, 26  
8th do do W.  $\frac{1}{2}$  13, W.  $\frac{1}{2}$  14, 17, 18, 21,  
22, 23, 25, 26

CLARENCE—Continued.

9th con. Nos. west half 9, 13, 16, 17, 18, 19,  
20, 22, 23, east half 24, 26, 27  
10th do do 15, 17, 18, 19, 22, 23, 25, east  
half 26 District of Ottawa.  
11th do do 14

TOWNSHIP OF CUMBERLAND.

1st con. new survey, Nos. N.  $\frac{1}{2}$  13, E.  $\frac{1}{2}$  18,  
23, E.  $\frac{1}{2}$  27  
2d do Nos. west half 17  
3d do do 4, 12  
4th do do 10, 11, 26, 28  
5th do do 7, east half 11  
6th do do west half 4, west half 5, east  
half 7  
8th do do west part 4, 5, west half 11,  
west half 13  
9th do do 3, 4, east half 19, 26, west half  
27  
10th do do C. B. 2, 4, 5, 10, east half 14,  
east half 15, east half 19, 22, 23,  
25, 26, 28  
11th do do 1, 19, east half 19, 20, 22, 23,  
24, 26, 27,

TOWNSHIP OF GLOUCESTER.

3d con. from the Rideau, Nos. east half of  
west half 2  
5th do Nos. east half 9, east half 14, east half  
16  
6th do do 17, west half 19, west half 20,  
east half 21, 23  
4th do from the Ottawa, south half 16  
5th do Nos. 1, 2, 4, south half 11, 12, 14,  
north half 15  
6th do do 1, 3, north half 6, 7, north half 9,  
south half 16  
7th do do west half 1, north half 2, north  
half 5, 12, south half 14, 15, 16,  
18, 20  
8th do do 8, 10, 11, 12, 14, 15, 16, 18, 20—  
9th do do 1, south half 6, south half 9, 10,  
11, 13, 15, 16, 17, 19, 20

TOWNSHIP OF OSGOODE.

1st con. Nos. east part 31, 32  
2d do do east half 32



DISTRICT OF OTTAWA.—*Continued.*OSGOODE—*Continued.*

District of Ottawa.	3d con.	No.	west part 43
	7th do do	1, 2	
	8th do do	1, 2	
	9th do do	1, 3, 5, west half 11	
	10th do do	2, 4, 5, 6, 7, 9, 10	

## TOWNSHIP OF PLANTAGENET.

2d con.	Nos.	south half 11, north half 16, west half 33
3d do do		south-west qr. 3, south-west qr. 5, N. half 6, 17, 18, 19, 22, 24
4th do do		18, 19, 23, 24
5th do do		south-east quarter 13, 18
6th do do		north pt 1, north half and south-west qr 8, S.-east qr 11, south half 23
7th do do		S. pt 1, N. $\frac{1}{2}$ 3, S. $\frac{1}{2}$ 7, 15, 22, south part 24
8th do do		S. $\frac{1}{2}$ 4, S. $\frac{1}{2}$ 6, 7, S. W. $\frac{1}{4}$ 13, S. $\frac{1}{2}$ 14, N. W. qr 18, north half and south-west qr. 23, 24

PLANTAGENET—*Continued.*

9th do do		south half 7, north-west qr. 22
10th do do		4, 6, south half 9, 11
11th do do		18
12th do do		18
13th do do		S. $\frac{1}{2}$ 14, S. $\frac{1}{2}$ 17, S. $\frac{1}{2}$ 18, S. $\frac{1}{2}$ 19, 20, 22,

## TOWNSHIP OF RUSSELL.

1st con.	Nos.	S. east qr. 5, 14, 21, 22, 23, 24
2d do do		8, 10, 13, 22, 23
3d do do		9, 12, west part 23
4th do do		A, east half 3, east half 4, 8, 12, 13, east half 15, east half 17
5th do do		2, 4, E. $\frac{1}{2}$ 5, 7, 11, 12, 14, 16
6th do do		E. pt B, West $\frac{1}{2}$ 3, W. $\frac{1}{2}$ 4, W. $\frac{1}{2}$ 5, 6, 11, 12, 13, 15, 17, 18
7th do do		11, 12, 14, 16, 17, 18, 19, 21
8th do do		1, 3, 4, 10, 11, 12, 13, 15, 17, 18, 22
9th do do		2, 5, 6, 11, 12, 16, 17, 18, 19, 21
10th do do		1, 5, 6, 8, 10, 11, 12, 15, 17

## DISTRICT OF BATHURST.

## TOWNSHIP OF BATHURST.

District of Bathurst.	1st con.	west half 1, west half 15
	6th do	east half 14
	9th do	Nos. 7, west half 10
	10th do do	2, east half 4
	11th do do	west half 3, 8, west half 10
	12th do do	2, 6, 9, 13

## TOWNSHIP OF BECKWITH.

1st con.	Nos.	6, east half 20, 21, 23, 25
2nd do do		west half 14
4th do do		1
5th do do		12, 13, W. $\frac{1}{2}$ 15, 16, W. $\frac{1}{2}$ 18, E. $\frac{1}{2}$ 25.
6th do do		east half 15, 17, east half 18, west half 19
7th do do		16, 18, north half 19, 20, south half 21
8th do do		S.E. $\frac{1}{4}$ 18, S. $\frac{1}{2}$ & N.E. $\frac{1}{4}$ 19, 20
10th do do		17, 18, 27
11th do do		north east half 11
12th do do		1, 2, 25

## TOWNSHIP OF DALHOUSIE.

1st con.	Nos.	east half 21
2nd do do		west half 9, west half 13, west half 17
3rd do do		west half 3, west half 7, east half 10, 20, west half 21, 23, west half 26
4th do do		W. $\frac{1}{2}$ 1, 2, 6, 7, east half 9, 14, west half 19, 20, east half 22, east half 24; 25
5th do do		east half 15, west half 16, east half 18, 19, 20, 21, west half 23, 26

DALHOUSIE—*Continued.*

6th con	Nos.	E. $\frac{1}{2}$ 1, 2, E. $\frac{1}{2}$ 4, W. $\frac{1}{2}$ 12, 15, 17, E. $\frac{1}{2}$ 18, E. $\frac{1}{2}$ 19, 20, 22, 25, E. $\frac{1}{2}$ 24
7th do do		west half 10, east half 12, 15, 16, 18, 19, 20, west half 21, 23, 25, 26
8th do do		W. $\frac{1}{2}$ 1, 2, E. $\frac{1}{2}$ 4, E. $\frac{1}{2}$ 9, E. $\frac{1}{2}$ 14, west half 15, 17, 18, 19, 20, 24, 25
9th do do		3, west half 10, 15, 16, 18, 19, 20, 21, 23, 25, 26
10th do do		west half 2, 4, 7, 14, 15, 17, 18, 19, 20, 22, 24, 25
11th do do		3, east half 7, west half 8, west half 10, 15, 16, 18, 19, 20, 21, 23, 25, 26
12th do do		4, 7, 14, 15, 17, 18, 19, 20, 22, 24, 25

## TOWNSHIP OF DARLING.

1st con.	Nos.	east half 1, 3, 5, 6, 7, 8, 10, 11, 15, 16, 18, 20, 21, 23, 25, 26
2d do do		west half 4, 6, 7, 9, 11, 12, 14, 15, 17, 18, 19, 20, 22, 24, 25, 26
3d do do		1, 3, 5, 6, 7, 8, 11, 12, 13, 15, 16, 18, 20, 21, 23, 25, 26
4th do do		west half 6, west half 7, 11, 12, 13, 14, 15, 17, 18, 19, 20, 22, 24, 25, 26, 27,
5th do do		west half 5, west half and N. E. quarter 6, E. $\frac{1}{2}$ 8, 10, 11, 12, 13, 15, 16, 18, 20, 23, 25, 26

## DISTRICT OF BATHURST.—Continued.

## DARLING—Continued.

6th con.	Nos.	1, 2, west half 4, east half 9, 12, 13, 14, 15, 17, 18, 20, 22, 24, 25, 26
7th do	do	1, 3, 5, 6, 7, 8, east half 10, 12, 13, 15, 16, 18, 19, 20, 21
8th do	do	east half 1, 6, 7, 9, 11, 13, 15, 17, 18, 20, 22, 26, 27
9th do	do	1, 3, 5, 6, 7, 8, 10, 11, 13, 15, 16, 18, 19, 20, 21, 23, 25
10th do	do	1, west half, and north east qr. 2, 6, 7, 9, 11, 12, 13, 14, 15, 17, 18, 20, 23
11th do	do	north half 1, 3, 5, 6, 7, 8, 10, 11, 12, 13, 15, 16, 18, 19, 20, 21, 23, 25, 26
12th do	do	1, 2, 4, 6, 7, 9, 11, 12, 13, 14, 15, 17, 18, 20, 22, 24, 25, 26

## TOWNSHIP OF DRUMMOND.

1st con.	Nos.	east half 23, west half 25
2d do	do	24, west half 25
3d do	do	20, 21, 23, 26
4th do	do	4, 22, east half 24, west half 25, 27
5th do	do	east half 6, 18
6th do	do	12
8th do	do	west half 15
9th do	do	21
11th do	do	19
12th do	do	14, 18, 19, 20

## TOWNSHIP OF FITZROY.

1st con.	Nos.	1, west half 3, 5, west half 6
4th do	do	east half 1, 6, 7, east half 14
5th do	do	east half 1, 3, 5
10th do	do	east half 7
11th do	do	1, east half 3
12th do	do	1, 2, 7

## TOWNSHIP OF GOULBURN.

1st con.	Nos.	west half 10, 15
3d do	do	17
4th do	do	17, W. $\frac{1}{2}$ 18, W. $\frac{1}{2}$ 19, N. $\frac{1}{2}$ 22
5th do	do	19, 20, 21
6th do	do	W. $\frac{1}{2}$ 2, W. $\frac{1}{2}$ 9, E. $\frac{1}{2}$ 19, E. $\frac{1}{2}$ 20, 27
7th do	do	E. half 7, 8, W. half 10, 23, 25, 26, W. half 28
8th do	do	east half 12, east half 14, 25
9th do	do	east half 8, east part 17, 26
10th do	do	9, east half 15, 29, 30
11th do	do	N. half 8, 10, W. half 11, E. $\frac{1}{2}$ 12, 15, 16, E. half 19, 20
12th do	do	4, 6, 7, 11, 12, 17, 20

## TOWNSHIP OF HUNTLEY.

1st con.	Nos.	18, north half 19, 20, 21, 23, 25, 26
2d do	do	north half 20, 22, 24, 25, 27
3d do	do	west half 13, east half 23
4th do	do	2, 4, N. half 6, 12, S. half 13
5th do	do	10, 11, 12, 13
6th do	do	west half 1, 2, 4, E. half 6, 7, 9, 11, 12, W. $\frac{1}{2}$ 17, E. $\frac{1}{2}$ 18, S. half 19

## HUNTLEY—Continued.

7th con.	Nos.	1, 3, W. half 5, E. half 10, E. half 11, E. half 12, 15, 16, 23, W. half 25, W. half 26
8th do	do	1, 2, 4, 6, W. half 7, E. half 14, 18, 22, E. half & S. W. $\frac{1}{4}$ 24, E. half 25, 27
9th do	do	1, E. $\frac{1}{4}$ 3, W. half 5, W. half 6, W. half 7, W. half 8, W. half 10, W. half 11, W. half 12, W. half 13, E. half 16, E. half 13, W. half 23, west half 25, west half 26
10th do	do	W. half 1, W. half 2, 4, E. half 6, E. half 7, 9, west half 11, W. half 12, 13, 14, E. half 24
11th do	do	E. half 3, 5, E. half 11, 12, 13, west half 15, east half 16
12th do	do	4, 6, 11, 12, 13, 14, 15, 17, 18

District of Bathurst.

## TOWNSHIP OF HORTON.

1st con.	Nos.	west half 1, east half 3, west half 13, 15, 16, 18, 19, 20, 21, 23, 25, 26
2nd do	do	1, 2, east half 4, west half 14, 17, 18, 19, 20, 22, 24, 25, 27
3rd do	do	1, 3, west half 12, east half 15, west half 16, W. $\frac{1}{2}$ 19, W. $\frac{1}{2}$ 20, 21, 33, 25, 26
4th do	do	west half 1, west half 2, west half 12, 17, 18, 19, 20, 22, 24, 25
5th do	do	east half 3, 5, 6, 7, 8, 10, east half 13, 18, 19, 20, 21, 23, 25, 26
6th do	do	east half 1, east half 2, 4, 6, 7, 9, 11, 12, 13, 14, 15, 17, 18, 19, 20, 22, 24, 25, 27
7th do	do	1, 3, 5, 6, east half 15, 16, 25
8th do	do	4

## TOWNSHIP OF LANARK.

1st con.	Nos.	west half 7, 10, east half 15, west half 16, west half 21, 23, east half 26
2nd do	do	west half 11, west half 17, W. $\frac{1}{2}$ 22, east half 24
3rd do	do	east half 12, east half 19, east half 21
4th do	do	east half 6, 18, west half 19, 20, 22, E. $\frac{1}{2}$ 24, 27
5th do	do	east half 12, east half 18, 19, 20, 21, 23
6th do	do	20, west half 22, 24, 25, 27
7th do	do	east half 23
8th do	do	east half 6, west half 15, 22
9th do	do	west half 8, east half 10, west half 23, west half 25, 26
10th do	do	east half 4, east half 7, west half 11, west half 12, 27
11th do	do	west half 5, west half 8, 23, east half 25, east half 26
12th do	do	22, 24, 25, 27

## TOWNSHIP OF LEVANT.

1st con.	Nos.	2, 3, 5, 6, 7, 8, 10, 11, 12, 13, 15, 16, 18, 19, 20, 21, 23, 25, 26
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## DISTRICT OF BATHURST.—Continued.

## LEVANT.—Continued.

District of Bathurst.	2d con.	Nos.	1, 2, 4, 6, 7, 9, 11, 12, 13, 14, 15, 17, 18, 19, 20, 22, 24, 25, 26
	3d do do		2, 3, 5, 6, 7, 8, 10, 11, 12, 13, 15, 16, 18, 19, 20, 21, 23, 25, 26
	4th do do		1, 2, 4, 6, 7, 9, 11, 12, 13, 15, 17, 18, 20, 22, 26
	5th do do		2, 5, 7, 8, 10, 11, 12, 13, 15, 16, 18, 19, 20, 21, 23, 25, 26
	6th do do		1, 6, 7, 9, 11, 13, 14, 15, 17, 18, 19, 20, 22, 24, 25, 26, 27
	7th do do		2, 3, 5, east half 6, 8, 10, 11, 12, 15, 16, 18, 19, 20, 21, 23, 25
	8th do do		1, 2, 7, 9, 12, 13, 14, 15, 17, 18, 19, 20, 22, 25, 26, 27
	9th do do		2, west half 3, 6, 7, 8, 10, 11, 12, 13, 15, 16, 18, 19, 20, 21
	10th do do		1, 2, 4, 6, 7, 9, 11, 13, 14, 15, 17, 18
	11th do do		2, 3, 5, 6, 7, 8, 10, 11, 12, 13
	12th do do		1, 2, 4, 6, 7
	13th do do		2, 3

## TOWNSHIP OF MARCH.

1st con.	Nos.	north half 10
3d do do		west half 18
4th do do		west part 22
5th do do		north part 12, 16, 19, 20, 26, 27
6th do do		12

## TOWNSHIP OF PACKENHAM.

1st con.	Nos.	west half and south-east qr. 1, 3, 5, 6, 7, 8, 10, 11, 12, 13, 15, 16, 18, 19, 20, 25, 26
2d do do		east half and north-west qr. 1, east half and north-west qr. 2, 4, 6, 7, 9, 11, 12, 13, 14, 15, 17, 18, 20, east half 24, 25
3d do do		1, 3, west half 5, 6, 7, 8, 11, west half 13, 15, 16, 18, 19, 20, east half 21
4th do do		1, 2, west half 4, 7, 9, 11, 12, 13, 14, 15, 17, 18, 19, 20, east half 22, 27
5th do do		8, 10, 11, 12, east half 13, 15, 16, 18, 19, 20, east half 21, 23
6th do do		9, 11, 12, 13, 14, 15, 17, west half 18, 19, 20, 22, west half 24, east half 26
7th do do		1, east half and north-west qr. 8, 10, 12, 13, 15, east half 16, west half 20, west half 21
8th do do		9, 11, 12, 13, 14, 15, 17, north-west qr. 19, west half 20, east half 24, 26, 27
9th do do		west half 10, 11, 12, 13, 15, 16, west half 18, 19, 26
10th do do		north-west qr. 13, west half 14, 24, 25, 27
11th do do		1, 3, west half 5, north-west qr. 16, north-west qr. 25, west half 26
12th do do		2, 4, 6

## TOWNSHIP OF PEMBROKE.

1st con.	Nos.	1, 19, 14, north pt 17, 18, 19, 20, 21
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## TOWNSHIP OF RAMSAY.

1st con.	Nos.	west half 23, west half 25, 26
2d do do		east half 4, east half 6, west half 25.
3d do do		6, 7, west half 8, east $\frac{1}{2}$ 11, 12
4th do do		6, west half 11, 12, 13, 14, 24, 25
5th do do		west half 5, west half 6, 12, 13, 15, 16, 25, east half 26
6th do do		east $\frac{1}{2}$ 4, west half 14
10th do do		west half 6, west half 7, E. half 18, east half 24, east half 25
11th do do		west half 18, east half 19, 21, 23, 25, 26
12th do do		1, east half 12, east half 13, E. $\frac{1}{2}$ 14, 17, 18, 19, 22, 24, 25, 27

## TOWNSHIP OF ROSS.

1st con.	Nos.	12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27
2d do do		7, 9, 12, 13, 14, 15, 16, 18, 19, 22, 23, 24, 26, 27
3d do do		7, 10, 11, 12, 13, 14, 15, 17, 18, 19, 22, 23, 25, 26, 27,
4th do do		7, 9, 10, 12, 13, 14, 15, 16, 20, 22, 23, 24, 26, 27
5th do do		7, 8, north half 10, 11, 12, 13, 14, 15, 17, 18, 19, 21, 22, 23, 25, 26, 27
6th do do		7, 9, 10, 12, 13, 14, 15, 16, 18, 19, east half 20, 22, 23, 24, 26, 27
7th do do		14, 15, 17, 18, 21
8th do do		9, 10
9th do do		7
10th do do		9, west half 10
12th do do		7, 9, north half 10, 12, 13
13th do do		7, 8, 10, 11, 12, 13
1st con.	east of Muskrat Lake, Nos.	1, 2
2d do do		1, south half 4
3d do do		1, 2, 4, 5
4th do do		1, 4
5th do do		1, 2, 4, 5,
6th do do		3, 4,
7th do do		1, 2, 3, 4
8th do do		4
9th do do		5
10th do do		4

## TOWNSHIP OF SHERBROOKE SOUTH.

1st con.	Nos.	1, 3, 5, 6, 7, west half 8, east half 12, east half 13, east half 14, 17, 18, 19, 20
2d do do		2, 4, 8, 9, 11, 13, 14, 16, 19
3d do do		7, east half 12, W. $\frac{1}{2}$ 13, E. $\frac{1}{2}$ 14, 15, north part 17
4th do do		4, 6, 7, 8, 9, 11, 12, 13, 14, 16, 18, west half 19
5th do do		5, 6, 7, 8, 10, 12, 13, 14, 15, 17, 18, 19, 20
6th do do		6, 7, 8, 9, 11, 12, 13, 14, 16, west half 19

DISTRICT OF BATHURST.—*Continued.*SHERBROOKE.—*Continued.*

7th con.	Nos. 6, 7, 8, 10, 12, 13, 14, 15, 17, 18, 21
8th do do	6, 7, 8, 9, 11, 12, 13, 14, 16, 18, 19, 21
9th do do	7, 8, 10, 12, 13, 14, 15
10th do do	8, 9, 11, 12, 13
11th do do	east half 10, 12, 13, east half 15, 18
12th do do	9, 11, 12, 13, 16, 18, 19, 21

## TOWNSHIP OF SHERBROOKE NORTH

1st con.	Nos. 3, east half 5, 15, 16, 18, 19, 20, 21, 23, 25, 26
2d do do	2, west half 4, 15, 17, north half 18, 19, 20, 22, 24
3d do do	1, west half 4, east half 5, 15, 16, 21
4th do do	east half 2, west half 4

## TOWNSHIP OF TORBOLTON.

1st con.	Nos. 3, 5, 6, 7, 8, east half 20, 21, west half and south-east pt 23, west half 26
2d do do	4, east half 9, east half 14, west half 17, W. $\frac{1}{2}$ 19, east $\frac{1}{2}$ 22
3d do do	west half 1, east $\frac{1}{2}$ 3, 10, 11
4th do do	north half 1, 2, 4, east half 6, 7
5th do do	1, 3, 5, 6, 7, 8, 10, 15

TORBOLTON.—*Continued.*

6th con.	Nos. 6, 7, 9
7th do do	west half 1, 3

## TOWNSHIP OF WESTMEATH.

1st con.	west of Muskrat Lake	} north half 1, 4, 6, 7, 9, 10, 12, 13, 14, 17, south half 18, 22, 23, 26, 27	} District of Bathurst.
2d do do	do do		
1st con.	east of Muskrat Lake	} south part 3, 6, 7, 9, 10, 12, 13, 14, south part 18	
2d do do	do do		
3d do do	do do	1, 2, 4, 5, 7, 8, 9, 11, 13, 14, 16, 17, 18	
4th do do	do do	1, 3, 4, 12, 13, 14, 15, 17	
5th do do	do do	1, south half 2, 9, 11, 13, 14, 16	
6th do do	do do	1, south half 9, 12, 13, 14, 15	
7th do do	do do	1, 2, 4, 7, 9, 13, 14, 16, 17, 18, 19	
8th do do	do do	1, 3, 4, 6, 7, 9, 10, 12	
9th do do	do do	2, 11, 13, 16, 17, 18, 19	
10th do do	do do	1, 3, 4, 12, 13, 14, 15, 17	
1st do from	Coulange Lake, Nos.	} 5, 6, 7, 8, 9, 10	
2d do do	do do		
3d do do	do do	4, 5, 6, 8, 9, 10	
4th do do	do do	3, 7, 8, 9	
5th do do	do do	6, 9, 10	

## JOHNSTOWN DISTRICT.

## TOWNSHIP OF MARLBOROUGH.

(NEW SURVEY.)

5th con.	Nos. west half 11, east half 16
6th do do	west half 15, 16, 19, 20
7th do do	west half 3, 28, east half 30

MARLBOROUGH.—*Continued.*

District of Johnstown

8th con.	Nos. west half 6, west half 9, 11, E. half 12, 17, 29, 30
9th do do	north half 7, E. half 8, 10, 11, 12, 13, 17
10th do do	6, 7, 9, 11, 12, 13, 20

## MIDLAND DISTRICT.

## TOWNSHIP OF MARMORA.

1st con.	Nos. west half 3, 12, 13, 14, east half 16, east half 17, 23, E. half 24, 26, 27, 29, 30, 32
2d do do	east half 19, 31, 32
3d do do	13, 30, 32
4th do do	1, 28, east half 29
5th do do	east $\frac{1}{4}$ 3, west half 24, 26, 27, east half 29, 30
6th do do	2, west half 26, 31
7th do do	S. W. $\frac{1}{4}$ 3, 13, N. E. $\frac{1}{4}$ 18, E. half 22, 27, 29, 30, 32

MARMORA.—*Continued.*

8th con.	Nos. N. E. $\frac{1}{4}$ 13, 15, west half 19, N. E. $\frac{1}{4}$ 19, 26, east half 28, 29, 30, 32	} Midland District.
9th do do	7, west half 12, east half 22, west half 23, 24, 27, 30, 32	
10th do do	west half of east half 1, east qr 2, 4, 5, 8, 9, 10, 11, east half 13, east half and south-west qr 21, east half 22, 23, 26, 28, 29, 31, 32	
11th do do	4, 9, 10, 12, 14, 16, 17, 18, 22, 23, 24, 26, 27, 29, 30, 32	



## MIDLAND DISTRICT—Continued.

TOWNSHIP OF ELZEVIR.	
Midland District.	1st con. Nos. east half 4, 9, 10, west half and north-east qr 13, 14, 19, 20, 22, 23, 24, 25, 26, 27, 29, 30, 32
	2nd do do east half 1, 2, 5, 7, 10, 17, 18, 19, 21, 22, 23, 25, 26, 28, 29
	3rd do do 1, 3, west half 4, 6, 7, 9, east half 16, 17, 19, 20, 22, 23, 24, 25, 26, 27, 29, 30, 32
	4th do do 1, 2, 4, 5, 7, 8, 10, 11, 13, 15, 17, 18, 19, 21, 22, 23, 25, 28, 29, 31
	5th do do 1, 3, west half 4, west half 6, 7, 9, 12, 13, 14, 16, 17, 19, 20, 22, 23, 24, 26, 27, 29, 30, 32
	6th do do 1, 2, east half 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 19, 21, 22, 23, 25, 28, 29, 31
	7th do do 1, 3, 4, 7, 9, 10, 12, 13, 14, 16, 17, 19, 20, 22, 25, 26, 29, 30
	8th do do 1, 2, 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 19, 21, 22, 25, 26, 28, 31
	9th do do 1, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 19, 20, 22, 23, 24, 25, 26, 27, 29, 30
	10th do do 1, 2, 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 18, 19, 21, 22, 23, 25, 28, 29, 31
	11th do do 1, 3, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 19, 20, 22, 24, 25, 27, 29, 30

## TOWNSHIP OF HINCHINBROOKE.

1st con. Nos.	west half 3, 13, 14, west half 16, east half 23, 24, 26, 27, 29, 30
2nd do do	1, west half 15, 28, 29
3rd do do	6, 9, 10, 16, 17, 18, 19, 22, 23, 24, 26, 27, 29, 30
4th do do	7, 8, 10, 11, 13, 14, 15, 17, 18, 19, 21, 22, 23, 25, 26, 28, 29
5th do do	1, 3, 4, 10, west half 13, 14, 16, 17, 18, 19, 20, 22, 23, 24, 26, 27
6th do do	1, 2, east half 4, 7, 8, 10, 13, 14, 15, 17, 18, 19, 21, 22, 23, 25, 26
7th do do	1, 3, 4, west half 6, 7, 9, 10, 12, 13, 14, 16, 17, 18, 19, 20, 22, 23, 24, 26, 27
8th do do	1, 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 18, 19, 21, 22, 23, 25, 26

## HINCHINBROOKE—Continued.

9th con. Nos.	1, 3, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 18, 19, 20, 22, 23, 24, 26
10th do do	1, 2, east half 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 18, 19, 21, 22, 23, 25
11th do do	3, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 18, 19, 20, 22, 23, 24
12th do do	1, 2, 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 18, 19, 21, 22, 23
13th do do	7, 9, 10, 12, 13, 14, 16, 17, 18, 19, 20, 22, 23
14th do do	13, 14, 15, 17, 18, 19, 21, 22
15th do do	19, 20

## TOWNSHIP OF PALMERSTON.

1st con. Nos.	1, 3, 4, 6, 10, 12, 13, 14, 16, 17, 18, 19, 20, 21, 22, 24, 25, 26, 27, 29, 30, 32
2d do do	1, 2, 4, 7, 8, 10, 11, 14, 15, 17, 18, 19, 21, 22, 23, 25, 26, 28, 32
3d do do	1, 3, 4, 6, 7, 9, 10, 14, 16, 17, 19, 20, 22, 24, 25, 26, 27, 29, 30
4th do do	1, 2, 4, 7, 8, 10, 11, 14, 15, 17, 18, 21, 22, 23, 25, 26, 28, 29
5th do do	1, 3, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 18, 20, 22, 24, 25, 26, 27, 29, 30
6th do do	1, 2, 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 18, 22, 23, 25, 26, 28, 29, 31, 32
7th do do	1, 3, 4, 6, 7, 9, 10, 12, 14, 16, 17, 20, 22, 24, 25, 26, 27, 29, 30
9th do do	1, 2, 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 18, 19, 21, 22, 23, 25, 26, 28, 29, 31, 32
9th do do	1. W. $\frac{1}{2}$ 3, W. $\frac{1}{2}$ 4, 6, 7, 9, 10, 12, 13, 14, 16, 18, 20, 22, 24, 25, 26, 27
10th do do	1, 2, 4, 5, 7, 8, 10, 11, 13, 14, 15, 17, 18, 21, 22, 23, 26, 28, 29, 31, 32,
11th do do	1, 3, 4, 6, 7, 10, 12, 13, 14, 16, 17, 18, 20, 22, 23, 24, 25, 26, 27, 30, 32,

## NEWCASTLE DISTRICT.

## TOWNSHIP OF BEXLEY.

Newcastle District.	1st con. Nos. A, 6, 8, 9, 10, 11
	2d do do 9, 10, 12
	3d do do north half 6, 8, 9, 10, 11
	4th do do 7, 9, 10
	5th do do west half 8, 9, 10, 11

## BEXLEY.—Continued.

6th con. Nos.	9, 10, 12
7th do do	north half 9, 10, 11
8th do do	10, 12
9th do do	11

## NEWCASTLE DISTRICT—Continued.

## TOWNSHIP OF BELMONT.

1st con.	Nos. 1, 2, 29, 32
2nd do do	12, east pt 17, east pt 18, 32,
3rd do do	east half 2, 4, 13, 19, 28, 32
4th do do	20, 32
5th do do	19, east half 26, 32
6th do do	west half 6, 32
7th do do	32
8th do do	32
9th do do	east half 11, south half 15
	west half 17, east half 19, 32
10th do do	west half 7, west half 10,
	west half 13, 14, east one-
	seventh 17, east half 20, 32
11th do do	west half 9, 10, 14, east half
	17, 18, east half 19, 32

## TOWNSHIP OF DUMMER.

2d con.	Nos. north-east quarter 26
4th do do	E. $\frac{1}{2}$ 23, E. $\frac{1}{2}$ 25, W. $\frac{1}{2}$ 28,
	30
5th do do	E. $\frac{1}{2}$ 10, E. $\frac{1}{2}$ 12, E. $\frac{1}{2}$ 24,
	E. $\frac{1}{2}$ 25, E. $\frac{1}{2}$ 26, 29, 30
6th do do	E. $\frac{1}{2}$ 13, 21, E. $\frac{1}{2}$ 22, 28, 31
7th do do	E. $\frac{1}{2}$ 6, W. $\frac{1}{2}$ 7, S. $\frac{1}{2}$ 13, W. $\frac{1}{2}$
	17, 18, W. $\frac{1}{2}$ 19, 22, W. $\frac{1}{2}$ 25,
	E. $\frac{1}{2}$ 26, 32, S. pt. 33
8th do do	S. E. $\frac{1}{4}$ 2 N. W. $\frac{1}{4}$ 11, E. $\frac{1}{2}$ 17,
	22, 23, W. $\frac{1}{2}$ 25, 26, 29, 31,
	32
9th do do	E. $\frac{1}{2}$ 10, 12, E. $\frac{1}{2}$ 19, N. W.
	E. $\frac{1}{2}$ 20, 22, 24, 25, 26, 32
10th do do	N. W. $\frac{1}{4}$ 2, E. $\frac{1}{2}$ 10, 11, 13, N.
	E. $\frac{1}{2}$ 17, 18, E. $\frac{1}{2}$ 19, 21, 22,
	23, 25, 26, 31, 32
11th do do	W. half 7, N. E. $\frac{1}{4}$ 7, W. $\frac{1}{2}$
	N. E. $\frac{1}{4}$ 10, W. half 12, 13,
	W. half 16, 17, 18, 19, 20, 22,
	21, 25, E. half 26, E. half 27,
	32
12th do do	E. $\frac{1}{2}$ 9, 13, 14, 15, 17, 18, 19,
	22, 23, 25, 26, 28, 29, 31,
	32

## TOWNSHIP OF EMILY.

3d con.	Nos. south-west qr. 6
4th do do	south-west qr. 14, south-west
	qr. 19, south-west qr. 21
5th do do	west half 8
6th do do	west half 4, north-east qr. 8,
	south-west qr. 9
7th do do	north-west qr. 1, north-half 8,
	north-half 14, 15, south-west qr
	17, south half 19
8th do do	north half 1, north half 6, west
	half 9, south east qr 14, east
	half 16
9th do do	north $\frac{1}{2}$ 7, south $\frac{1}{2}$ 14, 18, 19
10th do do	north half 19, 21
11th do do	west half 3, east half 10, north
	half 12, south half 20, south half
	21, 23
12th do do	E. south half 7, 11, 12, north
	half 16, north half 18, 23
13th do do	north half 2, 3, south half 6,
	west $\frac{1}{2}$ 7, 12, south $\frac{1}{2}$ 20, 23
14th do do	E. north half 12, south half
	13, 23

## TOWNSHIP OF FENELON.

1st con.	Nos. west half of east half 26, 31
2d do do	west half 31, 32
3d do do	west half 6, west half 7, west
	half 19 Newcastle District.
4th do do	1, 2, 26
5th do do	3, west half 6, east half 7, 29
6th do do	west half 1, 2, 4, west half 7,
	10, 15, west half 25, west half
	29
7th do do	west half 3
9th do do	west half 19, 22
10th do do	17, 18, 19, 21, 22, 31, 32
11th do do	1, 19, 22, 32

## TOWNSHIP OF HARVEY.

1st con.	Nos. 5, 19, 21, 22, 23, 25, 26, 28,
	29, 31, 32
2d do do	6, 16, 17, 18, 19, 20, 22, 24, 25,
	26, 27, 29, 30, 32
3d do do	7, 8, E. half 13, E. half 14, 17,
	18, 19, 21, 22, 23, 25, 26, 28,
	29, 31, 32
4th do do	12, 19, 20, 22, 24, 25, 26, 27,
	29, 30, 32
5th do do	east pt. 10, 13, 19, 21, 22, 23,
	25, 26, 28, 29, 31
6th do do	16, 17, 18, 19, 20, 22, 24, 25,
	26, 27, 29, 30, 32
7th do do	10, 11, 14, 15, 17, 18, 19, 21,
	22, 23, 25, 26, 28, 29, 31
8th do do	10, 12, 13, 14, 16, 17, 18, 19,
	20, 22, 24, 25, 26, 27, 29, 30,
	32
9th do do	3, 10, 11, 13, 14, 15, east half
	17, 18, 19, 21, 22, 23, 25, 26,
	28, 29, 31
10th do do	13, east half and south-west qr
	18, 20, 22, 24, 25, 26, 27, 29,
	30, 32
11th do do	18, 19, 21, 22, 23, 25, 26, 28,
	29, 31, 32
12th do do	2, 22, west half 25, 26, 27, 29,
	30, 32
13th do do	21, 25, 26, 28, 29, 31, 32
14th do do	14, 29, 30, 32
15th do do	11, 13, 19, east half 29, 29, 31,
	32
16th do do	12, east half 29, 30, 32
17th do do	21, west half 22, 23, 31
18th do do	17, 18, 19, 20, west half 29,
	32
19th do do	13, 17, 18, 19, 22, 28, 29, 31,
	32

## TOWNSHIP OF METHUEN.

1st con.	Nos. 1, 2, 4, 5, 7, 8, 9, 10, 11, 13,
	14, 15, 17, 18, 19, 21, 22, 23,
	25, 26, 28, 29, 31, 32
2d do do	1, 3, 4, 6, 7, 9, 10, 12, 13, 14,
	16, 17, 18, 20, 22, 23, 24, 26,
	27, 29, 30, 32
3d do do	1, 2, 4, 5, 7, 8, 9, 10, 13, 14,
	15, 17, 18, 19, 21, 22, 23, 25,
	26, 28, 29, 31, 32
4th do do	1, 3, 4, 6, 7, 9, 10, 13, 14, 16,
	17, 18, 20, 22, 23, 24, 26, 27,
	29, 30, 32



NEWCASTLE DISTRICT—*Continued.*METHUEN.—*Continued.*

Newcastle District.

5th con.	Nos.	1, 2, 4, 5, 7, 8, 9, 10, 11, 13, 14, 17, 18, 19, 21, 22, 23, 25, 26, 28, 29, 31, 32
6th do	do	1, 3, 6, 7, 9, 10, 12, 13, 14, 16, 17, 18, 20, 22, 23, 24, 26, 27, 29, 30, 32
7th do	do	1, 2, 5, 7, 8, 10, 11, 13, 17, 18, 19, 21, 22, 23, 25, 26, 28, 29, 31, 32
8th do	do	1, 3, 4, 6, 7, 9, 12, 16, 17, 18, 20, 22, 29, 30, 32
9th do	do	1, 2, 4, 5, 7, 8, 9, 10, 11, 13, 14, 15, 17, 18, 19, 21, 31, 32
10th do	do	1, 3, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 18, 20, 22, 23, 24, 27, 30, 32
11th do	do	1, 2, 4, 5, 7, 8, 9, 10, 11, 13, 14, 15, 17, 18, 19, 21, 22, 23, 28, 30, 31

## TOWNSHIP OF OPS.

1st con.	Nos.	east half 4, west half 6, east half 12, 13, 26
2nd do	do	east half 1, east half 2, south pt 3, 5, 10, north half 22
3rd do	do	1, 7, east half 20
4th do	do	1, 2, east half 4, north half 8, 29
5th do	do	3, 4, east half 6, north half 17, 18
6th do	do	4, south half 14, east half 28, 29
7th do	do	6, 7, south half 16, north-west qr 18
8th do	do	north-west qr 5, east half 17, west half 28
9th do	do	west half 9, east half 13, west half 16, east half 20, east half 24, east half 26
10th do	do	2, west half 22, west half 23, east half 25, 26
11th do	do	13, 19, 23, 24, 26, 29

## TOWNSHIP OF SOMERVILLE.

1st con.	Nos.	1, 2, 4, 6, 8, 9, 10, 11, 13, 15, 16, 18, 19, 21, west pt 22, 23, east pt 25
2nd do	do	1, 3, 4, 5, 7, 9, 10, 11, 12, 14, 16, 17, 19, 20, 23, 24
3rd do	do	1, 2, 4, 6, 8, 9, 10, 11, 13, 15, 16, 18, 19, 21, 22, 23
4th do	do	1, 3, 4, 5, 7, 9, 10, 11, 12, 14, 16, 17, 22
5th do	do	1, 2, 4, 6, 8, 9, 10, 11, 13, 15, 21, 22, 23
6th do	do	1, 3, 4, 5, 7, 9, 10, 11, 12, 14, 16, 17, 20, 22, 23
7th do	do	1, 2, 4, 6, 8, 9, 10, 11, 13, 15, 16, 19, 21
8th do	do	1, 3, 4, 5, 7, 9, 10, 11, 12, 14, 19, 20
9th do	do	1, 2, 4, 6, 8, 9, 10, 11, 13, 18, 19
10th do	do	1, 3, 4, 5, 7, 9, 10, 11, 12, 14, 16, 17, 19
11th do	do	1, 2, 4, 6, 8, 9, 10, 11, 13, 15, 16, 18
12th do	do	1, 3, 4, 5, 7, 9, 10, 11, 12, 14, 16, 17
13th do	do	1, 2, 4, 6, 8, 9, 10, 11, 13, 15, 16, 18
14th do	do	1, 3, 4, 5, 7, 9, 10, 11, 12, 14, 16, 17

## TOWNSHIP OF VERULAM.

1st con.	Nos.	north half 1, east half 3, 13, 14
2nd do	do	west half and north-east $\frac{1}{4}$ 2, 5, 13, 14
3rd do	do	west half 3, 4, 32
4th do	do	5, 8, west half 22
5th do	do	1, 3, 19
6th do	do	2, 4, 5, west half 8, west pt 21, 28, 32
7th do	do	west half 6, 27, 32
8th do	do	west half 7, 8, west half 28, east part 29
9th do	do	3, 4, west half 21, 32
10th do	do	7, 8, 14, 19, 28, 32

## HOME DISTRICT.

## TOWNSHIP OF ADJALA.

Home District.

2nd con.	Nos.	west half 14, west half 25
3rd do	do	west half 19, 22
4th do	do	west half 23, 25, 26
5th do	do	24, 26, east half 27
6th do	do	E. half 21, E. half 22, 25, E. half 26, W. half 28
7th do	do	north-west $\frac{1}{4}$ 19, west half 20, 22, 26
8th do	do	21, 22, 23, 28, 29, 31

## TOWNSHIP OF AMARANTH.

1st con.	Nos.	east half 19, west half 22
2nd do	do	25, east part 26
3rd do	do	east half 9, west half 12, E. half 20, west part 32
4th do	do	1, east half 10, east half 11, W. half 23
5th do	do	6, W. $\frac{1}{4}$ 14, E. $\frac{1}{4}$ 17, W. $\frac{1}{4}$ 20

## HOME DISTRICT.—Continued.

## AMARANTH—Continued.

6th con.	Nos.	E. $\frac{1}{2}$ 1, 2, E. $\frac{1}{2}$ 7, E. $\frac{1}{2}$ 8, west half 17, 18, 19, 21, 22, 23, west half 25, 26, E. $\frac{1}{2}$ 31, E. part 32
7th do	do	E. $\frac{1}{2}$ & N. W. $\frac{1}{4}$ 1, 16, 17, 18, 19, 20, 22, 23, 24, 26, 27, 29, 30
8th do	do	E. half 4, W. half 11, E. half 15, 17, 18, 19, 21, 22, 23, 25, 26, 28, 29, 31, 32
9th do	do	9, 10, W. half 12, W. half 13, W. half 14, 16, 17, 18, 19, 20, 22, E. half 23, E. half 24, 26, 27, 29, 30, 32
10th do	do	E. half 8, 10, 11, 13, 21, 22, E. half 23, 26, 28, 29, 31, 32

## TOWNSHIP OF ESSA.

1st con.	Nos.	west half 14, 16, 18, 19, 20, 26, east half 29
2d do	do	east half 15, 17, 18, 19, 21, 22, west half 29
3d do	do	east half 13, 14, 16, 17, 18, 19, 20, 22, 23, 24
4th do	do	west half 14, 15, 17, 18, 19, west half 21
5th do	do	east half 14
7th do	do	east half 27, east pt 32
8th do	do	west half 25, 26, 28, east half 29, 31, 32
9th do	do	east half 6, west half and north-east qr. 27, 29, 30, 32
10th do	do	east half 28, 29, 31, 32
11th do	do	30, 32

## TOWNSHIP OF FLOS.

2d con.	W. P. Rd.	Nos. north half 69, 70
1st do	new survey,	Nos. 13, 14, 16, 17, 18, 20, 23, 24, 26
2d do	Nos	south half 13, 14, 15, 17, 18, north half 19, 21, 27
3d do	do	4, 7, 9, 16, 19, 20, 22, 24, 26
4th do	do	7, 8, 11, 15, 21, 22, 25, 27
5th do	do	6, 7, 9, 10, 11, 12, 13, 14, 16, 20, 22, 23, 26
6th do	do	2, 4, 5, 7, 8, 10, 11, 13, 14, 15, 19, 23, 25, 27
7th do	do	4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 18, 19, 20, 23, 24
8th do	do	north half 1, south half 4, 7, 8, 10, 11, 13, 14, 15, south half 17, south half 18, south half 21, south half 22
9th do	do	1, 4, north half 6, north half 7, 9, 10, 12, 13, 14,
10th do	do	1, 2, 4, 5, 7, 8, 10, 11, 13, 14, 15
11th do	do	1, 3, 4, 6, 7, 9, 10, 12, 13, 14, 16, 17, 18, 19, 20

## TOWNSHIP OF GEORGINA.

2nd con.	No.	1
3rd do	do	7, 12
4th do	do	north half 4, 14, 16, 18, E. half 19
5th do	do	5, 19, east half 20
7th do	do	east half 10, north half 17, south half 19

## TOWNSHIP OF WEST GWILLIMBURY.

12th con.	Nos.	S. half of N. half 1; N. half 2, N. half 4
13th do	do	N. $\frac{3}{4}$ 1, 3, 5, 6, N. $\frac{1}{4}$ 7
14th do	do	S. pt 2, S. half 4, N. half 7, N. half 8, N. half 9, north pt 23
15th do	do	7, 8, 10, 12

Home District.

## TOWNSHIP OF INNISFIL.

4th con.	Nos.	south half 11
7th do	do	12, 13
8th do	do	north half 12, S. half 13
14th do	do	north half 4

## TOWNSHIP OF LUTHER.

1st con.	Nos.	6, 7, 9, 11, 12, 13, 15, 17, 18, 19, 20, 22, 24, 25, 28
2d do	do	N. pt 1, 2, 5, 6, 7, 9, 10, 12, 13, 14, 16, 17, west half 18, E. half 20, 21, 23, 24, 25, 27, 29
3d do	do	1, 2, 3, 5, 6, 7, 9, 11, 12, 13, 15, 17, 18, 19, 20, 22, 24, 25, 26, 28
4th do	do	1, 2, 4, 5, 6, 7, 8, 10, 12, 13, 14, 16, 17, 18, 19, 20, 21, 23, 24, 25, 27, 29, 31, N. half 32
5th do	do	1, 2, 3, 5, 6, 7, 9, 11, 12, 13, 15, 17, 18, 19, 20, 22, 24, 25, 26, 28, 30, 31, 32

## TOWNSHIP OF MARA.

1st con.	Nos.	north half and south-west qr 1, north half 3
2d do	do	1, 5, 11
3d do	do	1, 9, south half 10
4th do	do	1, 2, north half 4, north half 5, north half 7
5th do	do	1, 3, 4, 6, 7, north half 9, 10, 12, 13, north half 14
6th do	do	1, 2, 4, 5, 7, 8, 10, 11
7th do	do	1, 3, 4, 6, 7, 9, 10, north half 12, north half 13, north half 14
8th do	do	2, 4, 5, south half 7, 8, north half 10, 11, 13, south half 14, south half 15, 19
9th do	do	1, 3, 4, north half 9, south half 10, 12, 13, north half 16, south half 17, south half 18, 19, south half 20, north half 22
10th do	do	1, 2, south half 4, 5, 8, 11, north half 14, 15, 21, south $\frac{1}{2}$ 22
11th do	do	1, 3, north half 4, 6, 7, north half 9, north half 10, north half 13, south half 14, south $\frac{1}{2}$ 24
12th do	do	1, 2, south half 4, south half 5, south half 7, south half 8, 10, north half 11, north half 14, 22, 23
13th do	do	1, 3, 4, 6, 7, 9, 10, 12, north half 13, 14

## TOWNSHIP OF MEDONTE.

1st con.	E. P. Rd.	Nos. 46, 47, 48, 65
5th do	No.	east pt 24
13th do	do	24
14th do	do	18, east half 19, 21, 23



## HOME DISTRICT—Continued.

## TOWNSHIP OF MELANCTHON.

Home District.

1st con. No. west half 4  
 3d do do east half 1, 23, west half 29  
 4th do do 1, west half 2, west half 4,  
 west half 5, 7, west half 10,  
 west half 11, west half 13, west  
 half 19, 21, west half 22, west  
 half 23, east half 28, east half  
 29, west pt 32

## TOWNSHIP OF MONO.

1st con. W. H. St. Nos. east half 3, west half  
 23, 24  
 3d do do Nos. 20, west half 22, west half  
 26, west half 27  
 4th do E. H. St. Nos. east half 10, west half  
 14  
 5th do do Nos. east half 14, east half 23  
 7th do do do west half 12, 13  
 8th do do do west half 14

## TOWNSHIP OF MULMUR.

3d con. East Hurontaria Street, No. 18  
 4th do do do do 18  
 7th do do do do west half  
 22  
 1st do West Hurontario Street, do east half  
 16  
 3d do do do do N. east  
 qr 14

## TOWNSHIP OF MATCHEDASH.

1st con. Nos. 4, west half 7, 8, 10, 11, 12,  
 13, 14, 15, 17, 18  
 2nd do do 1, 3, east half 6, 7, 9, 11, 12, 13,  
 14, 16, 18, 19, 20, 22, 23, 25,  
 26, 27  
 3rd do do 1, 2, 4, 6, 7, 8, 10, 11, 13, 14,  
 15, 17, 18, 19, 21, 22, 24, 25,  
 26, 27  
 4th do do 1, 3, 5, 6, 7, 9, 11, 12, 13, 14,  
 16, 18, 19, 20, 22, 23, 25, 26, 27  
 5th do do 1, 2, 4, 6, 7, 8, 11, 12, 14, 15,  
 17, 18, 19, 21, 22, 24, 25, 26, 27  
 6th do do 1, 3, 5, 6, 7, 9, 11, 12, 13, 14,  
 16, 18, 19, 20, 22, 23, 25, 26  
 7th do do 1, 2, 4, 6, 7, 8, 10, 11, 12, 13,  
 14, 15, 17, 18, 19, 21, 22  
 8th do do 1, 3, 5, 6, 7, 9, 11, 12, 13,  
 14, 16  
 9th do do 1, 2, 4, 6, 7, 8, 10, 11, 12, 13  
 10th do do 1, 3, 5, 6, 7, 9, 11  
 11th do do 1, 2, 4, 6, 7, 8  
 12th do do 1, 3, 5, 6  
 13th do do 1, 2, 4  
 14th do do 1, 3

## TOWNSHIP OF ORILLIA.

## SOUTHERN DIVISION.

2nd con. Nos. east half 13, east half 14  
 3rd do do west half 14

## NORTHERN DIVISION.

1st con. Nos. east half 9, east half 10, 12, 14,  
 16, 17, 18, 19, 20, 22, 23

## ORILLIA—Continued.

2nd con. Nos. W.  $\frac{1}{2}$  10, 11, 13, 14, 15, 17, 18,  
 19, 21, 22, 23  
 3rd do do east half 7, east half 9, 10, 12,  
 14, 16, 17, 18, 19, 20, 22, 23  
 4th do do west half 4, 10, 11, 13, 14, 15,  
 17, 18, 19, 21, 22, 23  
 5th do do 6, 7, 9, 10, 12, 14, 16, 17, 18,  
 19, 20, 22, 23  
 6th do do 7, 8, 10, 12, 14, 15, 17, 18, 19,  
 21, 22, 23  
 7th do do W. half 7, 10, 12, 14, 16, 17,  
 18, 19, 20, 22, 23  
 8th do do west half 10, west half 11, 14,  
 15, 17, 18, 19, 21, 23  
 9th do do east half 7, east half 9, 10, 12,  
 14, 16, 17, 18, 19, 20, 22, 23  
 10th do do 11, 13, 15, 17, 18, 19, 21, 22  
 11th do do 10, 12, 16, 17, 18, 19, 20, 22, 23  
 12th do do 14, 15, west half 17, west half  
 18, 19, 22, 23  
 13th do do east half 9, 10, 12, west half  
 14, west pt 19, west half 22,  
 west half 23  
 14th do do 11

## TOWNSHIP OF SUNNIDALE.

1st con. Nos. east half 5, 6, 7, 9, 11, 12, 18  
 2nd do do east half 1, 4, 6, 7, 8, west half  
 10, 18  
 3rd do do 3, 5, 6, 7, 9, 18, 19, 20, 21, 22  
 4th do do 6, 7, 8, 17, 18, 19, 20  
 5th do do 3, 5, 6, 7, 9, 18, 19, 20,  
 6th do do 2, 4, 6, 7, 8, west half 10, 17,  
 18, 19  
 7th do do 1, 3, 5, 6, 7, 9, 16, 18, 19  
 8th do do 1, 2, 4, 6, 7, 8, 10, 17, 18  
 9th do do 5, 6, 13, 14, east half 18  
 10th do do 15  
 12th do do west half 12, 15  
 13th do do 13, 14  
 14th do do 12, east part 13  
 15th do do 6, 7, 9, 11

## TOWNSHIP OF TAY.

1st con. E. P. Rd. Nos. N. half 77, 85, 86,  
 S. half 88, W.  $\frac{1}{2}$  90  
 2nd do do do 77, 81, 83, 84, 96  
 12th do do Nos. west half 2

## TOWNSHIP OF TECUMSETH.

9th con. Nos. north half 1, 3  
 10th do do south half 1, south half 2, south  
 half 4, south half 13,  
 11th do do 1  
 12th do do south half 4  
 13th do do south half 5, south half 6

## TOWNSHIP OF TINY.

1st con. W. P. Rd. Nos. 86, 87, 88, 89  
 2nd, do do do 79, 80, 81, 83, 84,  
 95  
 1st do new survey, Nos. 9, 12, 13, 14, 16, 17,  
 18, 22, 23, 24, 26  
 2nd do Nos. 10, S.  $\frac{1}{2}$  11, S.  $\frac{1}{2}$  13, S. half 15,  
 17, 23, 25, 26

HOME DISTRICT—Continued.

TINY—Continued.

3rd con.	Nos.	north half 9, 10, 14, north half 16, 17, 19, 20, 22, 23, 24, S. half 26
4th do	do	15, 17, 18, 19, 21, 22, S. $\frac{1}{2}$ 23
5th do	do	10, 12, 13, 14
6th do	do	10, 13
7th do	do	south half 9, 10, 12, 13, 14
8th do	do	11, 15, north half 17, N. $\frac{1}{2}$ 18
9th do	do	12, 14, 16, 17
10th do	do	13, 17
11th do	do	south half 13, 14
12th do	do	south half 14, south half 17
15th do	do	north half 18
16th do	do	south half 7, south half 11
17th do	do	north half F. A. 3, north half 4, 7, 9, 10, north half 24
18th do	do	F. E. C. B., north half 1, north half 2, 4, 5, 7, 8, 10, 19
19th do	do	D. C. A., 1, 3, 4, 6, 7, 9, 10, north half 23
20th do	do	7, 8, 17, 19, 21

TOWNSHIP OF TOSORONTIO.

2d con.	Nos.	east half 13, 14, 15, east half 26, east part 32
3d do	do	22, 23, 24, east half 30

TOSORONTO.—Continued,

4th con.	Nos.	21, 22, 23, 25, 29, west half 31, 32
5th do	do	west half 13, west half 14, 18, Homo District. 19, 20, east half 22, west half 24, 32
6th do	do	17, 18, 21, 22, 23, 29, 32
7th do	do	east half 14, 16, 17, 18, 19, 20, 22, 23, 24, 26, 27, 29, 30

TOWNSHIP OF VESPRE.

4th con.	Nos.	east half 16
5th do	do	7
6th do	do	4, 11
7th do	do	5, 6, west half 7, west half 10
8th do	do	east half 4, 6, 7, west half 8, 11, east half 14, 24
9th do	do	east half 5, 6, east half and north-west qr. 8
10th do	do	1, 6, 7, 8, 9, west half 12
11th do	do	1, east half 3, east half 5, 6, east half 7, 8, west half 10
12th do	do	1, 4, 7, 8, 9, 11, west half 16
13th do	do	1, 3, 5, 6, 7, 8, 10, 12, 14, 15, 17
14th do	do	1, 2, 4, 6, 7, 8, 9, 11, 12, 13, 14, 16, 18, 19

WESTERN DISTRICT.

TOWNSHIP OF BROOKE.

3d con.	Nos.	north half 9
4th do	do	10, 11, west half 12, east half 15
5th do	do	east half 5, east half 7, 9, 11, 12, 13, 14
6th do	do	1, 10, 11, 12, 13, 14
7th do	do	1, 3, 5, 6, 7, 9, 11, 12, 13
8th do	do	1, 2, 4, 6, 7, 8, 10, 11
9th do	do	1, 3, 5, 6, 7, east half 9
10th do	do	4, 6

BROOKE—Continued.

11th con.	No.	3
12th do	do	2, 4

Western District.

TOWNSHIP OF MOORE.

1st con.	Nos.	19, 20
2nd do	do	18, 19
3rd do	do	18, 19,
4th do	do	west half 15, 18

SURVEYOR GENERAL'S OFFICE,  
Toronto, 28th Nov. 1839.

SIR,

I have the honor to forward the accompanying paper containing my replies to certain queries upon which I was instructed to report for the information of the Board of Commissioners appointed to inquire into the management of the Public Departments.

Letter accompanying Mr. Spragge's answers.

It would have been gratifying to me to have made an earlier report upon the subject, but as I believed the details called for would afford important information, I devoted several days to extracting the particulars from the office books, and I have reason to believe that their accuracy may be relied on.

I remain, Sir,

To Thomas W. Birchall, Esq.  
&c. &c. &c.

Your obedient humble servant,  
(Signed) WM. SPRAGGE.



*Queries respecting the office of Surveyor General of Lands, answered by Mr. Spragge.*

1st. Will you have the goodness to state to this Committee the Instructions under which the business of the Surveyor General's office is now conducted, and when and under what circumstances it was united with the office of the Commissioner of Crown Lands.

The Surveyor General's Department organized under the King's instructions of 1783, and 1787.

The Surveyor General's Department in Canada was organized under the King's instructions of 1783 and 1787, & the powers and duties pertaining thereto were further defined by the rules & regulations dated Council Chamber Quebec, 17th Feb. 1789. Grants made at an early period are still subject to the conditions then in force, although a compliance therewith, is but too frequently evaded. Grants to settlers made between the months of July 1804 and November 1825, are subject to actual settlement, and the payment of the Patent and Surveying Fees. The Fees under regulations of 6th July 1804, on a 200 acre grant are £9 4 1 St'g., under regulations of 5th January 1819, to £16 17 6; under regulations of 1st January 1820, to £10 18 8; and under regulations of 31st January 1824, to £16 17 6, st'g. This also by Order in Council of 24th May 1832, required that in lieu of settlement duties, the Locatee shall produce satisfactory proof before the Patent issues: "That a resident Settler has been established on some part of the grant."

Fees and Regulations on grants at different periods.

Regulations as to discharged soldiers and seamen, now generally dispensed with.

Grants to discharged Soldiers and Seamen continue subject to the provisions of the Order in Council of 24th May 1832, requiring personal residence and cultivation by the party entitled, during a period of three years. Applications of individuals by petition that these conditions may in their case be dispensed with, are very numerous, and are now generally acceded to.

No restrictions on U. E. Militia claimants, except in particular cases.

U. E. and Militia claimants are by Order in Council of 17th October 1835, entitled to their Patents free of every restriction, with an exception only to those persons who have preferred locating their grants in the townships of St. Vincent, Nottawasaga and Hinchinbrooke, the Talbot settlement, or on the Penetanguishine road, the portage road Eldon, or the Sunnidale road opened at the charge of Government. In such instances actual settlement is required.

All other cases are at the discretion of the Surveyor Gen'l.

Beyond these regulations and orders the Surveyor General's office is without any prescribed rules guiding its operations—official usage and the discretion of the Surveyor General for the time being, regulate the mode in which the business shall be conducted.

Union of the two offices in June 1838, and reason therefor.

The union of the Departments of the Surveyor General and the Commissioner of Crown Lands was effected in June 1838. The scheme was I believe originated in the House of Assembly on the plea of economy. The Land act was then under discussion, and an opinion was circulated, that a total absorption of Land rights under that act in the payment of lands, offered for sale would speedily take place; after which an idea prevailed as it appears, that all business would be at an end in the Surveyor General's office. A supposition so erroneous could alone be entertained by those having a very imperfect idea of the duties of the department. The business of the office has during the past summer been rather greater in amount than it was immediately preceding the union of the departments.

Reason not well founded.

2. The Committee will thank you to describe, under their distinct heads, the various duties performed in the Surveyor General's office.

General duties of the Surveyor General's Department.

Surveys.

Preparing and issuing instructions for such surveys as may be directed by the Lieut. Governor in Council. Receiving and entering the Returns of such surveys when completed, and testing the accuracy of the same.—Examining the charges incurred and preparing the accounts for audit. Receiving, entering, and docketing orders and communications from the

office of the Lieutenant Governor, the Council and Departments of Government.—Reporting on Petitions referred for the information of the Lieutenant Governor and Council, and entering such reports.—Examining and certifying annually claims before the Commissioners under the Heir and Devisee act; entering the Commissioner's report, and docketing the same against the Domesday Schedules.

Communications from Lt. Governor.  
Reports on Petitions.  
Heir and Devisee claims.

Preparing the annual returns under the assessment act, of Lands described for Patent, for the District Treasurers.

District Treasurers Returns.

Examining the Returns of the Canada Company, preparing the descriptions, copying and entering the same, and posting the Lots described, in the Domesday Schedules and Book of issue.

Canada Company.

Entering the certificates of the Adjutant General in favor of Militia claimants, and authorities under order in Council in favor of Officers, discharged Soldiers, and Seamen, U. E. claimants, settlers under Col. Talbot, the Hon. Peter Robinson, the Military Settling Department, and the Land Boards, allowed claims on Indian Leases &c.

Adjutant General's certificates, &c. &c.

Entering certificates issued from Commissioner of Crown Lands Office, in favor of purchasers of Crown, Clergy and Indian Lands, entitled to their Patents.

Commissioner of Crown Lands Certificates.

Examining the claims of applicants to locate, exhibiting the Plans, entering locations thereon, and posting them against their respective authorities.

Location of applicants.

Preparing descriptions for patents, copying and posting the same in four books, prior to issue.

Preparing Descriptions.

Preparing Returns for the Legislature, preparing Returns of Lands to be offered for sale; certifying grants intended to be applied in payment of Lands offered for sale by the Commissioner of Crown Lands.

Returns for the Legislature &c.

Affording information to individuals wishing to search the records.

Giving information.

Correspondence with the Deputy Surveyors and private individuals.

Correspondence.

Preparing annually a return for the information of the Lieut. Governor of the vacant and grantable lands in this Province.

Annual Returns for Lieut. Governor.

3. Will you inform the Committee of the number of Clerks in the office, and the manner in which the business is distributed among them?

The establishment consists of the senior Surveyor and Draftsman, and six clerks.

No. of clerks, and;

The distribution of duty is but very imperfect. The Drawing department, examination of persons applying for Surveyor's license, examining returns of surveys, making plans, affording information relative to Surveys, are solely under the charge of Mr. Chewett.

Distribution of Duties.

Reports on Petitions and Certificates of search under the Heir and Devisee Commission are prepared by Mr. Radenhurst, and in his absence by Mr. Spragge, and entered by Mr. Jones and Mr. Hector. Descriptions are made by Mr. Radenhurst, Mr. Caldwell and Mr. Lizars. and copied and posted by Messrs Hector and Jones. Locations were, until the last four months, exclusively the duty of Mr. Spragge;—many of them are now made by Mr. Radenhurst, whose interference with that branch of duty, has had for its object the bestowing on favoured individuals, Lands directed by order in Council to be disposed of at public sale by the Commissioner of Crown Lands.



Returns for the Legislature, for the Lieut. Governor, and for the Commissioner of Crown Lands,—are prepared by Mr. Spragge, occasionally assisted by some of the other gentlemen.

The correspondence is not confined to any particular person, but taken part in by all.

Answers to persons applying at the office for information are principally given by Mr. Radenhurst, at times by Mr. Spragge, and occasionally by other gentlemen.

Descriptions for the Canada Company are made out by Mr. Radenhurst, Mr. Caldwell, and Mr. Lizars.

Returns under the assessment act are now prepared by Mr. Hector.

The duty of entering and docketing authorities for grants of land, certificates from the Crown Lands office and Fiats for Patents, devolves upon Messrs Jones and Hector.

The annual Return of vacant and grantable Lands is made up by Mr. Spragge.—Certificates of grants for the Commissioner of Crown Lands Office, to be applied in the purchase of Land, are principally made out by Mr. Radenhurst and occasionally by other gentlemen.

Does not consider the organization of the office satisfactory.

4. Is the organization of the Department in all respects satisfactory? if not, have the goodness to state in what respect it may be rendered more complete and effective.—*Answer.* I cannot regard the organization of the Department as by any means satisfactory. With a thorough knowledge of the Books and Documents as they are at present, time is unnecessarily consumed in obtaining information on points connected with the claims of individual inquirers, and which, when procured, is far from affording, on all occasions, the information desired, and uncertain in the results they might be expected to exhibit.

Means recommended for rendering it more efficient.

The statements of persons applying, have, to *save trouble*, oftentimes when business pressed, been assumed as correct, when a careful examination would have yielded a different result. Copious Indexes of a permanent nature are requisite, & a compilation of other books of record, from the books & plans now in use, should, it appears to me, be formed without further delay. I also find it necessary to remark on the necessity which exists for the introduction of system in the management of the office. Mr. Acting Surveyor General Chewitt, and afterwards Mr. Macaulay, used their endeavours to apportion the duties and establish an approved system, but on both occasions impediments were thrown in the way of the intentions of these Gentlemen being carried into effect.

Want of system.

Rigid supervision necessary.

Furthermore, nothing is more imperatively called for than a continual and rigid supervision upon the transactions of the Department, to prevent a continuance of practice discreditable to the Department and prejudicial to the interests of all but a few. Probity and impartiality are among the necessary qualifications of a Public Servant.

Forms of proceeding on all questions and papers.

5. What are the forms of proceeding with respect to all questions and papers which are issued to your Department to be acted or reported on?—*Answer.* In a majority of instances the questions asked, relate to the position or state of particular lots of land. To reply to these, the Plans and Doomsday Schedules (in which the name of every individual in whose favor a description for Patent issues, is posted, under Township, Concession, and Lot) are “searched,” and a statement given verbally, or in writing, as he may desire, to the Inquirer.

Petitions or Papers referred for report, are immediately on their arrival at the office, entered in the Book of Petitions received. The official documents are at the earliest opportunity, searched for matter to elucidate the subject of the application. This Report is indorsed on the Petition or paper referred, and an entry thereof made in the general Report Book. The Petition is then forwarded agreeably to the order of reference thereon to the civil Secretary or Clerk of the Council.

6. What are the number and object of the several setts of Books kept in your office ? List of office Books,  
& the object of them.

*Answer.* The Office Books consist of

3 Volumes, Warrants under the old regulations.

7 Volumes, Fiats of the Attorney General,—Authority for the issue of descriptions for Patents.

3 Volumes, Warrant Book; Grants to Emigrant Settlers.

5 Volumes, Fiats and Warrants in favor of U. E. Claimants.

2 Volumes, Certificates of the Adjutant General, in favour of Militia claimants.

2 Volumes, Fiats on Land Board Locations.

2 Volumes, Warrants and Fiats, in favor of reduced Officers and disbanded Soldiers and Seamen discharged from the Royal Navy.

1 Volume, Warrants in favor of sons of Scotch Emigrants.

1 Volume, Fiats,—Emigrants under Hon. Peter Robinson.

2 Volumes, Fiats, Settlers under Military Settling Department.

2 Volumes, Fiats under the Heir and Devisee Commission, being authorities for the issue of Descriptions.

1 Volume, Fiats, Clergy Reserve Sale.

1 Volume, Crown Lands Sale Fiats.

1 Volume, School Land sale Fiats.

2 Volumes—Fiats for Leases.

1 Volume, Warrants for Lands without purchase.

1 Volume, Warrants for Land by purchase.

1 Volume, Tickets of Location and returns under Quarter Master General's Department.

8 Volumes, Indexes to Warrant and Fiat Books.

1 Volume, Eastern Schedule, by Mr. Chewitt.

1 Volume, Schedule and Index, Midland District, by Mr. Aitkin.

3 Volumes, Old Land Board Books, District of Hesse.

3 Volumes, Old Land Board books, District of Nassau.

1 Volume, Assignments under Land Board Certificates.

1 Volume, Quebec Book.

2 Volumes, Land Board Returns, Newcastle District.

3 Volumes, Eastern and Ottawa Districts, Land Board Returns.

3 Volumes, Military Settling Departments Returns, Bathurst District.

1 Volume, Mr. McDonell's Return of Locations, Newcastle District.

1 Volume, Mr. Ritchey's Return of Locations, Home District.

1 Volume, Mr. Jones' Return of Locations, Western District.

1 Volume, Mr. McNaughton's Return of Locations, on the Ottawa River.

7 Volumes, Written Descriptions, old regulations.

1 Volume, Printed Descriptions, whole Fee.

1 Volume, Written Descriptions, by Mr. Aitkins.

1 Volume, Printed Descriptions, Military Grants.



- 1 Volume, Printed Descriptions, Militia Grants.
- 1 Volume, Printed Descriptions, Commission.
- 1 Volume, Printed Descriptions, Commission Home District.
- 45 Volumes, Printed Descriptions, Old Regulations.
- 8 Volumes, Printed Descriptions, New Regulations, 22d Dec'r. 1797.
- 83 Volumes, Printed Descriptions, Regulations 6th July 1804.
- 1 Volume, Land Board, full Fee,—Printed Descriptions.
- 3 Volumes, Printed Descriptions, Gratuitous Grants, 50 acres.
- 5 Volumes, Printed Descriptions, Leases, Old Regulations.
- 8 Volumes, Printed Descriptions, Leases, New Regulations.
- 1 Volume, Printed Descriptions, Licenses of occupation.
- 9 Volumes, Printed Descriptions, Military Emigrants.
- 3 Volumes Printed Descriptions, Crown Land Sales.
- 2 Volumes, Printed Descriptions, Clergy Reserve Sale.
- 1 Volume, Printed Descriptions, School Lands Sale.
- 5 Volumes, Printed Descriptions, Canada Company.
- 9 Volumes, Indexes to Descriptions.
- 2 Volumes, Specifications Clergy Sevenths.
- 10 Volumes, Original Returns under Assessment act to District Treasurers.
- 1 Volume, General Return to District Treasurers for the year 1821.
- 2 Volumes, Unbound Schedules for the year 1822.
- 2 Volumes, Descriptions issued for District Treasurers Returns.
- 2 Volumes, Doomsday Schedules of Towns.
- 12 Volumes, Doomsday Schedules of Townships.
- 7 Volumes, Special orders in Council.
- 1 Volume, Orders Stayed.
- 1 Volume, Applications for Leases.
- 2 Volumes, Petitions received.
- 1 Volume, Applications for forfeited Lots.
- 4 Volumes, Applications for Locations.
- 2 Volumes, Reports on Leases.
- 1 Volume, Reports to Commissioner of Crown Lands.
- 21 Volumes, Reports on Petitions.
- 1 Volume, Reports on Petitions for Land without purchase.
- 5 Volumes, Reports on claims under Heir and Devisee act.
- 2 Volumes, Claims under Commissioners Home and Johnstown, Niagara, London and Western Districts.
- 18 Volumes, Letters received.
- 1 Volume, Letters received from Commissioner of Crown Lands.
- 1 Volume, Return of Clergy Reserves. (General.)
- 2 Volumes, No. 6 and 7, Instructions to Deputy Surveyors.
- 2 Volumes, Fees of Survey.
- 1 Volume, Orders and Letters from Government office.
- 2 Volumes, Letters and Reports from Deputy Surveyors.
- 31 Volumes, Letters written.
- 1 Volume, do. do. to Commissioner of Crown Lands.
- 1 Volume, Letters written relative to points under regulations of 21st November, 1825.
- 1 Volume, Collection for Provincial Geography.

- 1 Volume, Report of undescribed Lands.
- 7 Schedules of Inspections of Townships.
- 8 Volumes. Entry of Fieldnotes.
- 2 Volumes, Office accounts.
- 1 Volume, Return of Lands made over to Canada Company.
- 1 Volume, Letters from Company to Surveyor General.
- 1 Volume, Letters from Surveyor General to Canada Company.
- 1 Volume, Letters written from Surveyor General to Government.
- 1 Volume, Letters from Government to Surveyor General.
- 1 Volume, Return of Lands made over to King's College.

7. Is the work of the office kept up fully with the daily exigencies of the public service, and is it duly and accurately carried out in all its details? If not, have the goodness to state in what respect there may be a deficiency, and furnish the Committee with a particular explanation of the Books or business in arrear. *Ans.* The daily current business of the Department is less in amount than on many former occasions, the number of persons on the strength of the office has been always sufficient to carry on the public business, and during the last few months, a very satisfactory progress might have been made in bringing up business long in arrear; but so much indifference has been displayed, and laxity of attendance tolerated, that no attention has been paid to this important subject.

Business of the office in arrear.

The business in arrear consists of original Field notes, in small detached books; a large number remain unentered, no attention having been paid to this branch of the business since the year 1832 some of these unentered Field Books have been lost.

Original Field Notes.

Some lost.

The greater part of the Returns of locations made by the Military Settling Department, and the Land Boards also remain unentered. These several returns should be checked against the warrants and authorities to which they relate, in order to guard against error for the future.

Returns of Military Settlements & Land Boards.

The Schedule of Lands appropriated as an endowment for King's College amounting to £245,000 acres, to be entered on the plans and posted in the Domesday Schedules.

King's College Lands

Commissioners Report for 1839, to be checked against Domesday Schedules.

Commissioners' Report for 1839.

The Return to 1st July past, under assessment act to be completed.

Return to 1st July past.

Descriptions issued in Blank in the year 1836, to be recalled, and the Blank descriptions metes and bounds filled up.

The Returns of the Government Agents Mr. McDonell, the late Mr. Mount, Mr. Jones, Mr. Ritchey and Mr. MacNaughton, have yet to be checked against the authorities to which the locations appertain.

Returns of Government Agents.

An Account of lands made over to the Canada Company in lieu of other lands yielded up by the Company; to be entered and balanced on the face of the original general Return.

Exchange of Canada Company's Lands.

There are other matters of minor consequence which require attention.

8. Will the Books of the Office readily supply full and correct information upon the following points?

The number of acres surveyed by Government? *Ans.* This information



Number of acres surveyed by Government cannot be procured from the office Books ;—taken from the plans it is found to amount to 17,024,000 acres.

Number of acres located by the Crown. The number of acres located by the Crown, during any specified period? *Ans.* The authorities for grants having been entered and filed as they have been received, and the locations made at various periods, the number of acres located within any given time can alone be ascertained by going over the different Fiat, Warrant, and certificate Books, and extracting therefrom a statement of the locations made within such period. The duty of making locations was by Mr. Acting Surveyor General Chewitt assigned to me, and for several years I kept a book in which every location as it was made was entered ; but for some time past the senior clerk has interfered with the locations and the Location Book, in consequence, contains but an imperfect account of Lands located during the last two years ;—a book of this description was, by order of the Lieutenant Governor, kept in the office, and the locations reported to His Excellency, weekly, to be confirmed or disallowed.

Number of acres patented by the Crown. The number of acres patented by the Crown during any specified period? *Ans.* The assessment act requiring annual Returns of patented lands to be furnished, enables this office to afford the required information on this point since 1820, by means of the Book of Issue in which descriptions before they are sent to the office of the Provincial Secretary are posted under their respective townships.

Number of acres remaining at the disposal of the Government. The number of acres remaining at the disposal of Government? *Ans.* The quantity of vacant and grantable land has been for some years past annually reported to His Excellency the Lieutenant Governor ; the books do not supply this information, which is therefore taken from the plans. I prepared in the course of last summer, Schedules of land given for location, and others for sale, of which I avail myself in replying to this query.—The vacant and disposable lands amount to 1,246,700 acres, exclusive of lands under the charge of the Hon. Col. Talbot, of which there remain about 270,000 acres, respecting which no returns have been received from that gentleman.

Number of acres for which warrants have issued. The number of acres for which warrants have issued in favour of individuals? *Ans.* I have furnished the information required here by going through the various books containing authorities for grants of land from the earliest date to the present; the following is the result of a summation thereof.

Summary thereof. Granted to the early Settlers, Military claimants, &c. under the old regulations, 2,464,800 acres.

Do. To early Settlers, Military claimants, &c. under regulations of 190,150 acres.

U. E. Loyalists, &c. To U. E. Loyalists and their children, 2,046,000 acres.

To Militia claimants, 655,500.

Reduced officers, soldiers, and seamen. To Reduced Officers, Discharged Soldiers, and Seamen, 702,700.

Emigrant settlers. To Emigrant Settlers, regulations 6th July 1804, under order in Council, 642,100 acres.

Do. To Emigrant Settlers, Regulations 5th January 1819,—112,800 acres.

Do. To Emigrant Settlers, Regulations 1st January 1820,—71,900 acres.

Sons of Emigrants from Scotland. To Sons of Emigrants from Scotland sent out by Government, 13,700 acres.

Fiats on land board Locations. By Fiats on Land Board Locations, 68,100.

By Fiats on grants paying Fees, 978,400 acres.

By Fiats for Settlers under Honorable Peter Robinson, 40,100 acres.

Settlers under Mr. Robinson.

Grants to military Emigrants by Fiats, 221,000.

Grants to Military Emigrants.

Gratuitous Grants of 50 acres, 15,900 acres.

Warrants under Regulations of November 1826, 34,800 acres.

Warrants, Regulations Nov. 1826.

Warrants to Officers under Regulations from the Horse Guards and admiralty office, 126,924 acres.

Regulations of Horse Guards and Admiralty office.

The preceding details present a total of 8,389,874 acres, for which authorities have been filed in the Surveyor General's Office. Locations under, the Land-boards for the most part, as also under the Military Settling Department, Colonel Talbot, MacNab of MacNab, McDonald, Cameron, &c. were under General Orders in Council, or general instructions. With reference to such, the Fiat issues in each individual case, as the party complies with the required condition, and is the Surveyor General's authority for forwarding a description for patent to the Provincial Secretary.

Total 8,389,874. acres.

The number of acres located under the head of claim or settlement? —*Ans.* This I have also ascertained by computation from the Books and is as follows:

Number of acres located and to whom.

The number of acres assigned or located—

To U. E. Loyalists and their children under Order in Council, 1,773,200 acres.

To U. E. Loyalists.

To Military claimants, 539,300 acres.

Militia Claimants.

To Officers, Soldiers, and Seamen, 635,700 acres.

To Military Emigrants and settlers under Land Boards, 286,500 acres.

Military & Land-boards.

To Settlers and Emigrants under Orders in Council, 1,133,700 acres.

Under Order in Council.

Claims previously to 1799 of Officers and Soldiers who served during the Revolutionary war, and U. E's. &c., 2,454,800 acres.

Claims previous to 1799.

The number of acres yet to be located under admitted claims?—*Ans.* For the reasons before given, the Books will not readily supply this information. I find from computation that admitted claims are on file, still to be proceeded for, amounting to 713,850 acres.

Admitted claims yet to be located.

9. What are the various stages of proceeding to be observed by individuals in obtaining the Crown Patent for lands either by free grant or by purchase?—*Answer.* On a person entitled to a free grant, signifying a wish for his Patent, unless the location be in a township subject to actual settlement, a Description is prepared, which is sent to the Provincial Secretary's office;—the Patent is there engrossed and forwarded to the Attorney General; if on examination found correct, it is by the Secretary laid before the Lieutenant Governor for his signature, afterwards returned to the office of the Provincial Secretary, and then recorded and issued.

Proceedings in obtaining Patents.

On receipt at the Surveyor General's office of the certificate of the Commissioner of Crown Lands, shewing that a purchaser is entitled to his Patent, the same forms are observed.

10. What in particular are the forms observed with respect to a Militia claim?—*Answer.* The stages of proceeding in carrying a Patent through

Form of proceeding in case of Militia claims.



the various Departments are the same, in respect to all grants of land. The process in the Surveyor General's office in regard to a Militia claim is as follows :—

The certificate of the Adjutant General is taken from its file, and a description prepared containing the metes & bounds of the land to be patented. The Description is then compared against the Township plan ; the specification for the Clergy taken and inserted in the descriptions ; the description posted in the certificate book ; copied ; the copy compared ; posted in the doomsday schedule and book of issue ; endorsed and then forwarded to the Provincial Secretary's office. This terminates the process in the Surveyor General's office.

The same forms with  
U. E. Rights.

11. What are the forms observed with respect to a U. E. Right?—*Ans.* The Forms observed with regard to U. E. Rights are the same as those which respect Militia Grants.

What conditions of  
Settlement now in  
force.

12. What are the conditions of Settlement duty now in force?—*Answer.* To officers of the Army and Navy, the order in Council of                      requires personal residence, and cultivation of the grant during a period of two years before the issue of the Patent : in the event however of the party residing on and improving other lands, the order permits the cultivation of the Grants by a substituté. All other grants saving those to U. E. and Militia claimants are subject to actual settlement ; but the Order in Council does not point out the particular nature or extent of improvement the settler is to make which shall entitle him to his patent. Discharged Soldiers and Seamen are required to occupy and improve their location during a period of three years before they become entitled to their patents.

Lands now open for  
Location.

13. What Lands are now open for Location ? Are any particular Lots or Tracts set apart for that purpose?—*Answer.* The accompanying printed Schedule, shows the Lands offered for location. This statement of vacant lands is published agreeably to the provisions of the Land act. The Lands especially set apart for location and subject to actual settlement, are the Townships of St. Vincent and Nottawasaga in the Home District ; and Hinchinbrooke in the Midland District ; The Penetanguishine Road ; The Portage Road, Eldon ; and the Government Road, Sunnidale ; and also the lands in the Talbot Settlement.

Regulations under  
which lands are now  
granted.

14. State the different Regulations under which grants of land are now made to Settlers and others, and the conditions to be complied with by each class?—*Ans.* Grants made to Emigrant settlers on which the Patents have not yet issued, are respectively subject to the regulations of 6th July 1804, 5th January 1819, 1st January 1820, and 31st Jan. 1824, in regard to fees. In relation to terms of settlement, such grants are governed by the Order in Council of 24th May 1832, requiring the establishment of an actual settler on each location before the Patent be allowed to issue. Locations to settlers under the Land Boards, Military Emigrants, Settlers under the Honorable Peter Robinson, Sons of Emigrants sent out by Government from Scotland, are liable to the same conditions in respect to settlement.

Present amount of  
unsatisfied claims for  
Lands.

15. What is the present positive or estimated amount of unsatisfied claims on the Government for Land, stated in acres, and as nearly as may be under their respective heads, as U. E. Rights, Militia claims, &c.?—*Answer.* The positive amount of unsatisfied claims, appears, as ascertained from the books, as follows :—

To U. E. claimants, 310,800 acres.

To Militia claimants, 116,200 acres.

To Claimants under Old regulations, 5,000 acres.

To Claimants under regulations December 1797, 5,300 acres.  
 To Emigrant Settlers do 6th July, 1804, 105,700 acres.  
 To do do 5th January 1819, 18,200 acres.  
 To Emigrant Settlers, do 1st January 1820, 25,100 acres.  
 To Emigrant Settlers, Gratuitous 50 acre Grants, 1,800 acres.  
 To Reduced officers, discharged soldiers and seamen, 67,000 acres.  
 To Officers under Orders from Horse Guards, and Admiralty Office,  
 30,000 acres.  
 To Military Emigrants, 2,600 acres.  
 To Sons of Scotch Emigrants, 6,700 acres.  
 To Settlers under the Quit Rent system, 19,450 acres.  
 ==713,800 acres.

16. What are the forms pursued under the heir and devisee commission with respect to claims reported upon at your office? *Answer.* The notice of claim which the Act requires, shall be posted for a given time, according to the nature of the claim, in the office of the Clerk of the Peace; having been entered with the clerk to the commissioner's and presented at the Surveyor General's office—the plans and records of the office are searched to ascertain the authority under which the location was made, and the conditions to which it may be subject; as also whether any previous claim had been brought forward for report—a certificate showing these particulars being drawn out, is entered in the book provided for that purpose, checked against the authority under which the location was made, and then forwarded to the Clerk to the Commissioners: very many claims have been reported on without sufficient examination.

Forms observed under the Heir and Devisee Commission.

17. Are the same conditions exacted from the claimants under the heir and devisee commission in respect to the terms of the grant as the original nominee or grantee would have been required to comply with? *Answer.* Without any authority permitting such a proceeding, lands allowed under the commission, have of late, with scarcely an exception to the contrary, been allowed to go into description without the original requirements being exacted.

Original conditions not at present enforced.

18. In what manner are lands located to individuals? *Answer.* The authority for grants, whether by certificate of the Adjutant General of Militia, or by order in Council, being filed in the office, an applicant for location is shown such maps as he may desire to see—the name of the party entitled is entered upon the plan, upon the lot selected, and the location endorsed on the original authority, and entered against the order in the certificate or warrant book—a ticket of location is only given when the land assigned is in a tract subject to actual settlement; or if the land right be one on which the condition of actual settlement is still required—if the grant and location be unconditional, the land located goes into description on the applicant signifying his wish to that effect.

Ordinary mode pursued in making locations.

19. Has it ever happened that erroneous or double locations have occurred, and if so, in what manner have they been corrected, and what are the checks introduced in order to prevent the recurrence of such errors? *Answer.* Many years since, names were entered on the plans without the location being entered in the warrant book or indorsed on the authority—this mode of proceeding, of course, had the effect of excluding many persons wishing to locate, from lands which they ought to have had if they desired them—as there was no method of ascertaining whether a person was or was not entered for the lands he was entitled to; the same name frequently remained on the plans when the party had taken up his compliment of land elsewhere

Double Locations—how managed.

Corrected.



—I have been told that official persons had memoranda of these double entries and took off the names as they were prepared to put others on. These double locations are continually going out under the commission. Some months since I completed a return of all lands located prior to 1833, which had not been described for patent, and found many names entered on the plans without any authority to cover them. Parties pretending to claim them under the original nominees of the lots before the commissioners or the council, have nevertheless succeeded in obtaining patents by means of the incorrect reports of the office. When double locations of recent date have been discovered, it has been the practice to check them against the authorities and to prevent their going into patent.

How managed recently.

Returns to District Treasurers; accuracy of, how ascertained.

20. In what manner are the annual Returns of Lands granted, prepared for the District Treasurers? You are aware that errors in these returns may be productive of the most inconvenient consequences. How then are these returns ascertained to be perfectly accurate before they are issued by the Department?—*Answer.* As descriptions for Patents issue, they are entered in a Book known as the "Book of Issue," under their respective townships. From this book commencing with the year 1823, the Returns under the assessment act are copied. The return is examined against the Book and forwarded to the Government office, to be transmitted to the District Treasurers. As an additional means of insuring accuracy, the Returns before they are sent out might be tested against the descriptions themselves, or against the Provincial Secretary's Record Book of Patents completed.

Errors in former returns, how to be corrected.

21.—Is there any reason to believe that errors exist in former returns, and if so what are your impressions relative to their correction? Many errors have been represented by the Treasurers as existing in the Returns furnished to them; they have been discovered on individuals coming forward to pay the wild land tax. The office is notified thereof by letter, and the Treasurer is supplied with such information as enables him to amend the Returns. Errors which may exist with respect to the lands of absentees are less likely to be detected. It might be desirable to recal the returns which have been made, and compare them against the Registry Books for the corresponding periods in the Provincial Secretary's office.

Surveys—how conducted.

22. What is the method at present pursued in regard to Surveys, and what is the nature and extent of the control which may be exercised by the Surveyor General over his Deputies?—*Answer.*—No survey can be directed by the Surveyor General, unless previously authorised by order in Council. When an order for survey is received, the Surveyor General selects one of the most efficient of his Deputies, and issues to him instructions, directing the mode of operation which he is to observe.

If a new township is to be surveyed, the outlines are first run. The Surveyor then commences laying off the concessions from the front of the township, posting the lots as he proceeds and giving to each a frontage of 30 chains, and a depth of 66 chains 67 links, and an allowance for road between every 6th and 7th lot; an allowance for road is laid off on the front or base line of the township, between the 2nd and 3rd the 4th and 5th; and other alternate concessions. Two concessions or ranges are thus made to front upon each allowance for road, a principle which renders available a double amount of labor for opening and maintaining the roads.

The present mode of Surveying.

The present mode of survey is by blocks of 12 lots each; check lines are run at the side roads between every 6th and 7th lot; every block therefore embraced within these several road allowances forms an independent survey, and should any errors arise they are confined to the blocks within which they exist. Every surveyed line is opened and well blazed, so as to afford at all times a good back sight, that if local attraction do exist, it may be the more readily perceived and corrected by the use of pickets in pro-



tracting the line under survey; posts are planted in the centre of the allowance for road and at the front angles of each lot. Many other modes of survey have been employed, but the one now in use, appears to me in every point of view decidedly the best.

Before any individual can obtain a license, as Deputy Surveyor, he must enter into a bond together with two sureties in the penal sum of five hundred pounds, and take the oaths prescribed by the statute.

Sureties of Deputy Surveyors.

The Surveyor General being a party to the bond, by which the deputy conditions faithfully to fulfil his duty, has it in his power to call him to account for misconduct.

23. What is the amount of compensation to Surveyors and their assistants, & in what manner do they account for their expenditures when employed in the public service?—*Answer.* The daily pay of a Deputy Surveyor is 15s. currency—a chain-bearer 3s. 9d., an axe-man 2s. 6d., with an allowance of 1s. 6d. per day in lieu of rations to each.

Compensation to Surveyors and their assistants.

Surveyors account for their expenditure by a receipted pay list of the men employed, by vouchers for their own pay, and contingent disbursements, and an abstract in the form of a general account against the Surveyor-General, showing the entire charges incurred for the services performed. These are accompanied by a diary, detailing separately the operations of each day, and a field book showing the work performed and the manner in which the survey has been carried into effect; the deputy likewise furnishes a plan of survey.

Expenditures by Deputy Surveyors—how accounted for.

24. What alterations have been made in the method of laying off townships since the establishment of the office, and in the mode of defraying the expenses of surveying the same, and what advantages or disadvantages, have, in your opinion, resulted therefrom?—*Answer.* The earliest surveys appear to have been made on a principle resembling the present system, as regards the double front, but differing from it in so far as the check lines, which are of so much importance, were not run.

Alterations in mode of survey—whether advantageous or otherwise.

It but rarely occurred that the whole of a township was surveyed at the same time, or by the same surveyor, and this will account for the want of agreement between the surveys of various parts of the same township. The work was at that time performed by the deputy district surveyors, whose ordinary duty it was to assign lands within their respective trusts, on the production of orders in Council or Land Board certificates, and who made their surveys as the lands were needed for settlement. It is true that a surveyor when operating on a survey performed in part by another, should adjust his instruments by the guiding lines which he found to be surveyed, and conduct his operations agreeably to the method which had been already employed, but the representations which are continually being made at the office, show how little attention has been paid to these particulars; for instance a single blazed line was intended to denote an allowance for road. By some surveyors this was intended as the centre of the allowance; by some the road allowance was left on the one side of the line, and by others entirely in the contrary position. The very meagre information which the early field notes afford on these points has seldom enabled the office to give decisive instructions to those who have enquired on the subject, and the commissioners under the land act must necessarily experience great difficulty in settling disputes relating thereto.

Road allowances, Errors respecting.

The lines of separation at every concession were by the succeeding plan of survey, laid out as Road allowances; giving to each lot, a frontage, generally, of twenty chains by 100 chains. In the course of examining the Field notes, I have observed that the Surveyor frequently would commence



Reason for former errors assigned.

on the one boundary of the township and post off the lots, beginning at No. 1, and in surveying the following concessions begin on the opposite side of the township, and commence posting with No. 34. The irregularity of the ground would, in the chaining render it impossible to plant the Boundary Posts in a position to correspond with those in the concession in front. The posts planted along the front of one concession were intended to answer for the rear angles of the lots in the concession in front thereof; but the courses given in the descriptions for Patent would rarely strike the position denoted by the posts as a rear angle of the Lot.

Mode adopted in 1817.

In 1817 another method was adopted by the Department. The new method was on the principle of the double frontage on each line of concession; each range consisting of half lots containing each 100 acres.

These half lots had a frontage of 30 chains by 33 chains 33 and a half links in depth. The principle objection to this was, that every settler had a greater extent of road frontage than he was well able to clear up or maintain in repair; a consideration of importance, when it is recollected that the settlers are altogether dependent upon their own exertions in opening roads and keeping them in repair.

Under the present system each 200 acre Lot has a frontage of 30 chains by 66 chains 67 links in depth. An individual who has a right for 100 acres has a frontage of 15 chains. The farms are thus of the most convenient proportions, and the arrangement of the lots admits of a very large number of settlers establishing themselves upon the several roads of communication.

Boundary line Commissioners act, effect of.

25. Have you turned your attention to the practical effect of the law recently passed for settling questions of Disputed Boundaries, with reference more especially to the duties of your Department? If so have the goodness to communicate your impressions to the Committee.—*Answer.* The brief period which has elapsed since the passage of the Boundary line act, is scarcely sufficient to justify an opinion upon its practical effects, especially as the Surveyor General's office has not been furnished with copies of the awards of the Commissioners appointed under the act.

The Commissioners might have derived great assistance in their duties, from the Surveyor General's office.

Dissatisfaction has in some instances been expressed by individuals affected by their decisions, but this is unavoidable. When the Bill was under discussion in Parliament it appeared to me that a clause should have been introduced requiring the Commissioners to obtain from the office of the Surveyor General such information relative to original surveys as would have enabled them to adjudge, in all matters in dispute, conformably thereto. The number of applications for such information up to the present time has not exceeded five or six.

Commissioners should adopt one uniform mode of proceeding.

It appears to me that an uniform mode of proceeding on the part of the Commissioners is particularly desirable, but few of the Gentlemen appointed can be conversant with practical surveying, or acquainted with the manner in which the original surveys were conducted, and they would doubtless have derived material aid from the circumstance, had the act authorised the Surveyor General to issue general instructions to each Board of Commissioners guiding them in regard to disputed surveys, within their respective spheres of duty.

The employment of incompetent persons as Deputy Surveyors causes many disputes concerning Boundary lines.

Nothing can have a greater tendency to increase the number of disputes relating to Boundaries, or impede the settlement of such questions more than incompetent persons becoming Licenced Surveyors; and it is to be regretted that since the year 1832 very many persons have obtained

Licences who were at the time altogether destitute of practical knowledge ; and whose theoretical acquirements were, besides, quite insufficient to atone for their utter want of experience. The incalculable mischief such persons may cause, can scarcely be imagined. It appears to me that the standard of qualifications which should be required of candidates for Licence might be materially increased.

26. How has the business of the Office been effected, by the Union of the Department with that of the Commissioner of Crown Lands, and is it in your opinion practicable to effect a more complete consolidation of the offices?—*Ans.* The business of the two Departments of Surveyor General and Commissioner for Crown Lands, has remained as perfectly distinct as they were previously to their being placed under one head, in charge of both ; it amounts but to a nominal union and consequently has in no material way affected the business of the Surveyor General's Office. Having had the best opportunities, almost from its first establishment, of daily observing the manner in which the business of the Crown Lands office was conducted, it is impossible to speak in terms of commendation of its management under Mr. Robinson ; since which time many circumstances have intervened to prevent any very considerable improvements being effected, and I could never perceive the possibility, that beneficial results could arise from the project of incorporating the Surveyor General's office with a Department so constituted ; and with reference to the Department to which I am attached, I can say that the constant supervision of the Surveyor General is at all times needful, and that the duties of the office have been adequately performed and the affairs of individuals faithfully attended to under those Gentlemen only who have been enabled to devote their whole attention to the office. The manner in which the business is at present managed is the most irresponsible that can be conceived ; and I cannot believe that the Crown Lands office can less require the immediate control of its chief than the Surveyor General's office, and I am perfectly convinced that the public service will derive material benefit if the departments be again separated.

Union of the Departments merely nominal and productive of no beneficial results.

Were the further consolidation of the offices to be determined on, the only way in which it could be accomplished, that I am aware of, would be to place the sales under the Surveyor General's office, which the plans and the doomsday schedules & other books with trifling additions, would enable it to undertake, and purchase moneys might be paid into the hands of a special receiver, or into the hands of the Receiver General direct. I believe the attempt, however, to continue the two offices under one head of department, will eventually prove to be the worst species of economy which could be attempted.

27. How has the act passed in the year 1837 for the disposal of the public lands been carried into effect as regards the Surveyor General's office, taken in connexion with the office of commissioner of Crown lands?—*Ans.* Since the land act of 1837 has gone into operation, locations to U. E. and militia claimants have sensibly diminished in number. This will however probably be of short duration, as the whole of the detached saleable lands in old surveyed townships have this season been offered for sale.

Act of 1783, for sale of Public Lands, how carried into effect.

Under the act of 1837, upwards of 800 unlocated grants in favor of U. E. Loyalists, militia claimants, discharged soldiers, artificers of the dock-yards, &c., have been certified by the office in order to be paid in on purchases of crown and clergy lands.

A person desirous of registering a land right, with the view of effecting a purchase of land, applies at the Surveyor General's office and obtains a paper, usually signed by the first clerk, certifying that the grant in question has been filed in the office and that the same is unlocated ; this certificate is.



endorsed on the authority and entered in the warrant or certificate book ; this certificate is then attached to the assignment of the grant, and registered in the office of the Commissioner of Crown Lands.

The same process is observed with respect to located grants, of which assignments have been made, intended for registry, in order to enable the Assignee to obtain the crown patent in his own name. The number of located grants certified for registry amounts to 139, upon which descriptions have issued.

Present state of  
maps and plans in  
the office.

28. What is the state of the maps and plans of your office, and what would you suggest respecting them?—*Answer.* The original plans of survey are chiefly preserved under the charge of Mr. Chewett for further reference. Those in general use in the office are mostly copies, a large number of these are becoming in a very dilapidated state ; such as are not too far gone for repair, are by Mr. Lizars being stretched on canvass in a very effectual manner, after they are cleaned and prepared for the purpose. I have for some weeks past, whenever my ordinary duties will admit of it, with permission of the Surveyor General, been engaged in filling up new plans to replace such as are no longer fit for use. There were also many instances of two or three copies of the same plan being in use at the same time, and neither complete by itself; in such a case I form a correct plan for general use. There are blank plans of all the townships surveyed by government, either in triplicate or duplicate.

Plans before they are taken into use should be first laid upon thick drawing paper to render them as substantial as possible, and afterwards stretched on canvas ; were a new sett of maps to be so prepared and entries made thereon only as lands were described for Patent, a very desirable permanent work would be effected.

Fees taken in the of-  
fice.

29. Are there any fees chargeable in your department, if so, have the goodness to describe them, and state their amount and the manner in which they are disposed of?—*Answer.* The fees charged are the following : searching a plan or the records 1s 3d., location ticket on a fee grant or on a free grant should it be located a second time, 3s. 9d., certificate of search for commissioners, under the heir and devisee act, 2s. 6d., report on an application to purchase Crown Lands 2s. 6d., filing a certificate of settlement duty, 2s. 6d., certificate of grant, 2s. 6d., lists of vacant lands, 1s. 3d., copy of description, 2s. 6d., any certificate under the hand of the Surveyor General 2s. 6d., an extract from the field notes, 1s. 3d., copy of township plan, 12s. 6d., a sketch, 2s. 6d., report on petition, 2s. 6d., cancelling a location, 2s. 6d.

The above are the fees now demanded. With respect to the two last items, they are old demands newly revived, and the authority under which they are collected I am not aware of, and I do not know of a single instance in which they were taken either by Mr. Chewett, Mr. Hurd, or Mr. Macaulay. The fees received by me from July to December, 1838, amounted to £8 11s. 3d, and from the 1st January to 31st October, 1839, being 10 months to £24 7s. 6d.

How disposed of.

The fees which I receive, I pay over by the desire of Mr. Sullivan, from time to time, to the Cashier of the Crown Lands Office.

The fees under the heir and devisee commission are received by Mr. Radenhurst, as well as by far the greater part of the casual fees, including fees on certificates of grant for Registry.

Object of the propos-  
ed queries.

30. The object of the committee in the foregoing queries has been to gather information respecting the system at present pursued in the office of the Surveyor General of Lands, and the improvements of which it may



be susceptible. Will you have the goodness to state what modification in the system may be, under present circumstances, expedient for promoting the convenience of settlers and facilitating the general transaction of business connected with that department?—*Answer.* The preceding queries having been framed with a view of eliciting information relative to the practical working of the Surveyor General's department, as at present constituted, I should not be justified in withholding any particulars which may throw light on the subject. The experience of the last eleven years and minute examination and inquiry into the former organization and management of the department, convince me of the existence of a system of partiality, favouritism, and corruption; begun at an early day, and continued, with but few interruptions, up to the present time.

General observations thereon.  
Partiality and corruption.

The wholesome regulations introduced by Government to promote the settlement of the colony, founded on principles of general utility, have been defeated by the encouragement afforded by the Surveyor General's department to monopoly and speculation, and the assistance rendered to those who desired to evade such restrictions as interfered with their projects for personal aggrandizement at the expense of the resident proprietors of land.

Favourable to Monopoly and speculation

Personal residence and cultivation it was declared, by the Royal Instructions of 1783 and 1787 and orders in Council of February 1789; were the only conditions upon which grants of land were to be permitted, and forfeiture of the grant was announced as the penalty of a non-compliance with these prescribed conditions.

The terms and conditions of settlement were of general import and from which it cannot be shown that it was ever intended that U. E. Loyalists or their children should be relieved. To carry into effect the measures of government in relation to the settlement of the public lands, was the duty of every individual who accepted an appointment in the land department; but self-interest has been with too many a stumbling block in the way of duty.

Original intention of the Government defeated by improper practices.

The only means of information possessed by the Lieutenant Governor and Council, relative to the statement of individuals, is the report from the Surveyor General's Office; and it was therefore essentially necessary that these reports should be prepared by persons in no way interested in the issue of the applications. Instead of this being the case, from an early day to the present moment, they have been reported on by the agents of the parties, whose hopes of future employment, would cause them to feel a strong interest in the success of the business they had taken in hand, and I say it with a knowledge of the facts that in numerous instances, a colouring has been given and statements made which the circumstances of the case would not justify.

Reports to Lieutenant Governor, how and by whom made.  
In many cases reports improperly made.

The senior clerk continues to conduct a very considerable business in carrying through claims before the heir and devisee commission. Examining into the state of the lands claimed, and framing the certificates which should contain the facts of the case, is his particular duty. In every instance the certificate should state the authority under which the location was originally made, and the conditions to which it was liable; instead of this being done, the report is made merely to certify that the name of the party under whom the lot is claimed, is entered on the plan, and that no description has issued. This is not the way such important business should be done; the authority ought to be examined, and it should be ascertained whether the party may or may not have received all the land he was entitled to; and before any description be allowed to issue it should be satisfactorily proved, that the original conditions had been complied with.

Claims under the heir and devisee commission improperly conducted.

It is my duty further to state, that many lots situated in old townships,



Agency transactions of the senior Clerk.

which, under orders in Council of 15th October, 1833, and 19th November, 1835, were subject to be disposed of at sale by the Commissioner of Crown Lands, have been located by the senior clerk to individuals, without any special authority permitting the same; these are of course a part of his agency transactions, practised in the face of the Lieutenant Governor's order of 14th June, 1808, and the order in Council of 19th November, 1835, which forbid, in the most positive manner, agency being transacted by Clerks in Public Offices.

Power assumed and official favor dispensed by him to a great extent.

The power assumed by the gentleman alluded to, while it has been profitable to himself, has been unproductive of any good that would justify the daily infraction of rules and regulations established by Government for beneficial purposes, to insure impartiality in the disposal and settlement of the public lands. The official favor which he distributes is such in its nature and amount as no head of the department has ever exercised, or pretended pertained to his appointment; his policy has secured for him a numerous band of partizans, as the list of names he was able to command, when soliciting at the hands of Sir Francis Head the appointment of Surveyor General, sufficiently testifies; some of the gentlemen who lent him their influence on that occasion, did so without any knowledge of his merits or demerits, believing the representations of others in his favor; but the major part were individuals upon whom he had conferred personal obligations in matters connected with the Land Department. What I have said proceeds from no unkindly feeling towards the senior clerk, but will account for the firm conviction I entertain and am bound to express, that the duties of the department will never be faithfully administered until the office is placed under the charge and continual supervision of a Surveyor General.

Great need of the supervision of a Surveyor General.

General remarks on the subject.

The management of the Public Lands is a subject of such vital importance, that I cannot avoid introducing a few remarks on the subject. Monopoly and speculation, aided by indifference to their duty, on the part of public officers, have retarded the prosperity of the Province, and the regulations now in force for the disposal of the public lands can do nothing to extricate it from the difficulties with which it is encompassed. It is to Emigration that Canada must look for a cure to the evils which affect the body politic, and to render Emigration effectual for that purpose, the land system must be so modified as to render emigrating to the Provinces satisfactory to those who may come among us, and induce others to follow their example.

It is, I am aware, a favorite theme with extensive Land holders and speculators, and their agents in as well as out of office, that the day is past for establishing any other system for settling the Crown Lands, and they assert that the lands still disposable, are so trifling in amount and indifferent in quality as to render it improbable that any new settlements of consequence could be formed with advantage.

Unsurveyed good Lands at the disposal of the Government.

The explored but unsurveyed lands at the disposal of Government, consist of the Crown Block north westerly of the District of Gore and northerly of the Canada Company's Huron Tract, and the unsurveyed Clergy Block adjoining thereto. These form an unoccupied and unsurveyed tract, unsurpassed for fertility of soil, and with the four Townships in the Home District, adjoining the north-eastern Boundary of the Tract, viz. Euphrasia, Osprey, Proton and Artemisia, comprise fully 2,500,000 acres, and after deducting the usual allowances for roads, and 100,000 acres for lands which might be found unfit for cultivation, will admit of 23,500 Farm Lots of 100 acres each; consequently in that quarter alone, 23,500 Families can be provided with lands. A new tract is also under survey in the Bathurst District, comprising upwards of 200,000 acres.

Lands of inferior quality.

The quantity of disposable lands in the detached townships as shown in reply to Query No. 3, head the 4th amounts to 1,246,700 acres.—



With reference to these lands, undoubtedly the larger portion is of very inferior quality, and will not be purchased or located by persons who have the opportunity of obtaining better lands elsewhere; but I believe many of them would be settled, if offered on very advantageous terms.

The only salutary practice for the disposal of lands to which I believe resort can be had, is, that no lands which may hereafter be surveyed, be disposed of by sale or location except upon the principle of actual and immediate settlement, which condition should in no instance be dispensed with.

Lands should not be located except on condition of settlement.

There is no class of claimants who can be justified in expecting that the lands which may be assigned to them shall be brought into value by the persevering industry of the resident settlers, without any expense or exertion on their own parts, and with reference to these privileged claimants whose rights are now almost entirely in the hands of the speculators, they might, unless in such cases as they consented to occupy their grants, be restricted to certain lands set apart for them, of average value, in positions where they would not be in the way of the industrious settlers.

Lands should be set apart for location to privileged claimants.

Lands set apart for actual settlement should be offered at a moderate upset price, and roads opened, bridges formed, and mills erected in such settlements. Emigrants would eagerly take up lands in townships possessing such advantages, and any outlay on the part of government would be immediately reimbursed. No Patent should be allowed to issue until every condition was complied with.

Lands which would be eagerly taken up by settlers.

I am induced to believe that few lots which could by any possibility be rendered fit for cultivation, of the lands now offered to the public, would remain unsettled, were they to be offered to the poorer class of settlers at a nominal upset price, sufficient only to open the roads, erect bridges, and build mills. The mills would readily let, and might afterwards be sold, together with their mill seats, for more than had been expended on them.

Inferior Lands might be rendered saleable.

The settlement of the Crown Lands is too generally received as a mere matter of pounds shillings and pence, and the amount paid into the public chest is accounted the only incident deserving of notice.

The quantity, as will be perceived, of unlocated land in surveyed townships and tracts explored for survey, amounts to 3,896,000 acres, an amount affording ample field for the introduction of a better system; and the gentlemen composing the commission will be entitled to the gratitude of the country, if, through their instrumentality abuses are rectified, and the Land Department rendered an effectual instrument for promoting the true interests of the Province.

Room for the introduction of a better system.

Beyond the limits of our present surveys, fertile lands present a future field for enterprize; and it behoves the Government to avail itself of every expedient for placing upon the public lands, settlers whose loyalty may be relied on as the sure safeguard of British Power. I cannot observe in the present system of selling to all, indiscriminately, who can pay for their lands, whether subjects or aliens, any thing to recommend a continuance thereof; whereas by affording encouragement to emigration and offering inducements to such as desire to occupy the public lands, the settlers would be found at a future day to return the interest which the Government have evinced in their behalf when placing them upon the lands, and powerful bodies of attached and faithful subjects would be secured to the Crown. That another system is imperatively required is the opinion of every unbiassed mind, and until extensive alterations are adopted, the resources of the country can be but partially developed, our rear country must continue a wilderness, and the sons of many of our most enterprising farmers, as they arrive at manhood, will

Loyal settlers only should be encouraged.

Faithful subjects would thus be secured and preserved to the Crown.



continue (for the reason they now assign, viz :—because they cannot procure land for settlement from our Government) to emigrate to the United States.

The change of the system which I have recommended cannot be otherwise than productive of good, and would not fail to remedy many of the evils attendant on the present state of things ; but without the purification of the office, and the re-appointment of a separate officer as Surveyor General, there is in my opinion no system that would work satisfactorily.

All of which is respectfully submitted.

(Signed) WM. SPRAGGE.

SURVEYOR GENERAL'S OFFICE,  
Toronto, 28th November, 1839.

### OFFICE OF THE SURVEYOR GENERAL.

*Evidence of G. S. Boulton, Esq.*

Queries put to Geo.  
S. Boulton, Esq.  
M. P. P. and his  
answers thereto.

No. 1.—Have you been in the habit of transacting business in the office of the Surveyor General of Lands.—*Answer.* Yes.

Delays and difficulties.

2.—Are you aware of any unnecessary delays or difficulties interposed by the rules of that office to the ready transaction of public business.—*Ans.* I am.

In what they consist.

3.—In what do these delays consist?—*Answer.* It often happens that a person frequently calls to inquire whether particular lots are for sale, grant or lease, and can obtain no satisfactory answer.

Remedy proposed.

4.—In what manner would you propose to remedy the existing difficulties in the transaction of business?—*Answer.* By making an investigation into the situation of every lot in each district, and whenever satisfactory information could not at once be obtained in the office, refer the matter to the agent of the district where the land is situated.

Erroneous surveys and their consequences.

5.—Will you state in detail, all the irregularities with which you are acquainted, as regards the office of the Surveyor General?—*Answer.* A great many erroneous surveys have been made, and in several instances a second survey has been made at a great expense to the Government, without being of any service to the public, inasmuch as the original one is valid according to law. I think there have been three of this description, viz :—Alnwick, Cramahe, and Seymour, in the District of Newcastle, within the last few years. Lands liable to taxes have in many instances, been omitted to be returned to the Treasurer, as required, and a great many lots not liable to taxes were returned and sold, but the sales being illegal were abandoned. This of course annoys purchasers who are thus misled by a public officer. Two descriptions have issued for the same land to two different individuals who were both living, and the patents have in consequence been completed ; but of course one was void unless the other had been surrendered. I consider it improper in the Surveyor General to exact any fees on U. E. rights or other free claims, although he does demand 2s. 6d. for every certificate that the party has an order for a grant of land. There are other fees exacted in this office, but I consider they are not authorized by law.

Exaction of fees considered illegal.

6.—Are you cognizant of any improper conduct on the part of the officer of that department.—*Answer.* I am not.

7.—Can you suggest any improvement in the mode of conducting that office?—*Ans.* This is answered in my reply to the 4th question.

## SURVEYOR GENERAL'S OFFICE,

Toronto, 82th November, 1839.

SIR,

I have the honor to transmit herewith for the information of the Commissioners appointed to examine into the state of Public Offices the answers to the queries required of me.

Answer of J. G.  
Chewitt, Senior  
Surveyor and Drafter  
man.

It would have been satisfactory to have also accompanied this by a balance sheet of the lands, but owing to the grants made to U. E's, and M. C's. not being entered separate from other grants made soon after the formation of the department, as well as locations for which no authority is lodged in the office, I have been unable to do so, as it would be a work of time.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) J. G. CHEWETT.

THO'S. W. BIRCHALL, ESQ.

&amp;c. &amp;c. &amp;c.

## Answers to queries respecting the office of the Surveyor of Lands.

1. Will you have the goodness to state to this committee the instructions under which the business of the Surveyor General's Office is now conducted, and when, and under what circumstances it was united with that of the office of Commissioner of Crown Lands?—*Ans.* The rules and regulations for the conducting of the Land Granting Department were originally from Quebec, but they are too voluminous to insert here; they are contained in letters received, No. 1, from page 229 to 263. The Governor in Council directs all grants of land, as well as all other matters relating to the department. The regulations have undergone various changes, authorised by the government at home; for regulations see the answers to No. 14. Beyond these rules the Surveyor General is without any prescribed instructions for the management of his department.

Union of the offices.

General rules for the  
land granting De-  
partment.

The two offices were joined in the year 1838, with a view, I believe, to get rid of the *head* of one department with its expense, which originated in the House of Assembly.

Union of the two  
offices and reason  
therefor.

2. The Committee will thank you to describe under their distinct heads the various duties performed in the Surveyor General's Office?—*Ans.* Attending to all orders from the Lieut. Governor & the Council, & entering them in the book kept for that purpose, reporting upon petitions & copying the reports in the report books; entering warrants, and flats for land in the warrant and fiat books, docketing and filing away warrants; entering, docketing and filing away land board certificates, militia certificates, Colonel Talbot's certificates, Commissioner of Crown Lands certificates, Indian sales, Canada Company returns, Peter Robinson's returns, agents returns, commissioners reports under the heir and devisee claims; making locations and entering them on the maps, preparing descriptions, examining the locations with the maps, warrants and warrant book, on certificate, as the case may be, entering them in the assessment books, specification books, and doomsdays, mak-

General account of  
the duties of the  
Department.



ing returns under the assessment act, returns for the Legislature, annual returns of vacant and grantable lands, preparing and entering instructions to surveyors, examining and explaining surveys when difficulties arise, making and copying maps, and generally answering all questions relating to the granting and sale of lands.

3. Will you inform the committee of the number of clerks in the office, and the manner in which the business is distributed among them?—

*Answer.* There are six Clerks and a Draftsman, the business of the office has not been divided into separate branches. Reports have been made by Mr. Radenhurst, and sometimes by Mr. Spragge: descriptions by Messrs. Radenhurst, Caldwell and Lizars, locations by Messrs. Radenhurst and Spragge, returns, principally by Mr. Spragge, accounts by Mr. Hector, correspondence by all, occasionally, copying by Messrs. Caldwell, Lizars, Hector and Jones.

Number of Clerks & distribution of duties among them.—No regular system of duty pursued.

4. Is the organization of the Department in all respects satisfactory?

Organization of the Department not satisfactory.

If not have the goodness to state in what respects it may be rendered more complete and effective.—*Ans.* The organization of the Department does not appear satisfactory—much time is often spent obtaining information, under the head of claims, and the result frequently erroneous:—More general Indexes, and a compilation of many of the Books prior to 1817 seems to be absolutely necessary, with a system of management in the office. This may be effected by the head of the Department making himself thoroughly acquainted with his business in the Department, correcting all abuses and irregularities, and seeing that every one strictly attends to his duty.

Remedies proposed.

5. What are the forms of proceeding with respect to all questions and papers which are referred to your Department to be acted upon?—*Answer.* On all questions of search a reference must be had to the Books and Maps of the office,—Papers for report are generally sent from the Secretary's office; a Report is made on the back, if it be a petition, and is copied in the Book of Reports, Orders in Council are entered in the Order in Council Book, the original is docketed and filed away, Orders from the Lieutenant Governor are entered in a Book for that purpose, generally the Answers in No. 2 relate to this question.

Mode of proceeding in case of applicants.

6. What is the number and object of the several sets of Books kept in your office?

#### ATHORITIES FOR LAND.

3 Volumes, containing Warrants and Fiats, grants under the old regulations.

List of Books in the office and their objects.

- |   |   |  |
|---|---|--|
| 7 | " | Fiat Books, Attorney General's authority for the issue of Patents.       |
| 3 | " | Warannt Books, Grants to Emigrant Settlers.                              |
| 5 | " | Warrants and Fiats in favour of U. E's.                                  |
| 2 | " | Cetificates of the Adjutant General in favour of Militia claimants.      |
| 2 | " | Fiats on Land Board Locations.   |
| 3 | " | Warrants and Fiats in favour of reduced Officers and disbanded Soldiers. |
| 1 | " | Warrants in favour of Scotch Emigrants.                                  |
| 1 | " | Warrants in favour of Emigrants under Peter Robinson.                    |

2 Volumes Fiats in favour of Military Emigrants.

2 " Fiats under the heir and devisee commission.

1 " Fiats under Clergy Reserve Sales.

1 " Fiats under Crown Land Sales.

1 " Fiats under School Land Sales.

2 " Fiats for Leases.

1 " Warrants for land without purchase.

1 " Warrants for land by purchase.

1 " Tickets of Location and returns under the Quarter Master General's department.

8 Books of Indexes to Warrants and Fiats.

1 Volume Index to free grants, old regulations.

1 " Eastern Schedule by William Chewett.

1 " Midland Schedule and Index by Alexander Aitkin.

3 " Old Land Board, Hesse.

3 " Old Land Board, Nassau.

2 " Land Board returns, Newcastle District.

3 " Land Board returns Eastern and Ottawa.

1 " Military Settling Department.

Mr. Ritchey's returns of Location, county of Simcoe.

Mr. McDonell's returns of Location, Newcastle District.

Mr. Jones's returns of Location, Western District.

Mr. McNaughton's returns of Location on the Grand River.

1 Volume Assignment under Land Board certificates.

1 " Quebec Book.

7 " Written Descriptions O. R.

1 " Printed do W. E.

1 " Written do Aitkins.

15 " Printed do Military.

16 " do do Militia.

24 " do do Commission.

1 " do do do Home District.

45 " do do O. R.

8 " do do N. R., 22d December, 1797.

88 " do do Reg. 6th July, 1804.

1 " do do Land Board E. E.

3 " do do Gratuitous Grants.

5 " do do Leases, O. R.

8 " do do Leases, N. R.

1 " do do License of occupation.

9 " do do Military Emigrants.

3 " do do Crown Land Sales.

2 " do do Clergy Land Sales.

1 " do do School Land Sales.

5 " do do Canada Company.

9 Books Indexes to Descriptions.

2 Volumes Specification Clergy Sevenths.

10 " Original returns to District Treasurers under the Assessment Act.

1 " General returns under the Assessment Act, 1821.

1 " Unbound Schedules under the Assessment Act, 1822.

List of Books in the  
office and their ob-  
jects



List of Books in the office and their objects.	2	Volumes	Descriptions issued for District Treasurers returns.
	2	"	Doomsdays of Towns.
	12	"	do of Townships.
	7	"	Special Orders in Council.
	1	"	Orders stayed.
	1	"	Application for Leases.
	2	"	Petitions received.
	1	"	Applications for forfeited lots.
	4	"	Application Books.
	2	"	Reports on Leases.
	1	"	Reports on Crown Lands.
	21	"	Reports on Petitions.
	1	"	Reports on Petitions for Land without purchase.
	5	"	Reports on claims under the heir and devisee Commission.
	2	"	Claims under the Commission Home, Johnstown, London, and Newcastle.
	18	"	Letters received.
	1	"	Do do from Commissioner of Crown Lands.
	1	"	Orders and Letters from the Government office.
	2	"	Letters and Reports from Deputy Surveyors.
	31	"	Letters written.
	1	"	Do do to Commissioner of Crown Lands.
	1	"	Letters written—Regulations 21st Nov. 1825.
	1	"	Return Clergy Reserves.
	2	"	No. 6 and 7 Instructions to Surveyors.
	2	"	Fees of Survey.
	1	"	Collection for Provincial Geography.
	1	"	Reports of undescribed Lands.
	7	"	Schedules of Inspections of Townships.
	9	"	Field notes and Diary.
	2	"	Office accounts.

—  
*Canada Company Books.*  
—

Canada Company's Books.

1	"	Returns of Land made over to the Canada Company.
1	"	Letters Company to the Surveyor General.
1	"	Letters Government to the Surveyor General.
1	"	Letters Surveyor General to Government.
1	"	Letters Surveyor General to Company.

==484 Volumes.

7. Is the work of the office kept up fully with the daily exigencies of the public service, and is the duty accurately carried out in all its details; if not, have the goodness to state in what respect there may be a deficiency, and furnish the committee with a particular explanation of the books in arrears.

Work in arrears.

*Answer.*—The work of the office has been generally kept up excepting the field notes, agent's returns, lands described to King's College, to be entered on the plans and posted in the doomsday's descriptions sent to the Secretary's office without metes and bounds; returns of the settling department and land board returns.

The office books do not supply correct information respecting these points.

8. Will the books of the office readily supply full and correct information upon the following points:

1st.—The number of acres surveyed by Government?—*Answer.* The number of acres surveyed by computation from the plans, amount to about 17,000,000 acres; the office books do not afford any such information.

2nd.—The number of acres located by the Crown during any specified period?—*Answer.* This cannot be obtained except by going through the various fiats and warrants, and extracting therefrom the necessary information.

3rd.—The number of acres patented by the Crown during any specified period?—*Answer.* The book of descriptions will afford this information from the year 1820 up to the present time.

4th.—The number of acres remaining at the disposal of Government? *Answer.* There are no books of debtor and creditor of lands surveyed, and lands disposed of, but for the last 7 years annual returns have been made from the maps to the Lieutenant Governor, showing the vacant and grantable land. By computation I find 1,246,700 acres at the disposal of Government. Number of acres now at the disposal of the Government.

5th. The number of acres for which warrants have issued in favour of individuals?—*Answer.* This can only be shown by computation, taken from the authorities entered; the number of acres granted under Warrants, Fiats, and Certificates, are 8,389,874 acres. Number of acres for which warrants have issued.

6th. The number of acres to be located under admitted claims?—*Ans.* The number of acres taken from the Warrant Books by computation, 713,850 acres. Number to be located under admitted claims.

7th. The number of acres Located under the head of claim or settlement?—*Ans.* By computation, 6,476,024 acres. Number under head of claim or settlement.

9th. What are the various stages of proceeding to be observed by individuals in obtaining the Crown Patent for Lands either by free grant or by purchase?—*Answer.* First the oath of allegiance, 2nd the petition to the Lieutenant Governor in Council, 3rd Reference to the Surveyor General for his report, 4th the Order in Council, 5th the Location Ticket with condition of settlement, 6th settlement certified duly performed, 7th the description for the patent, the fees having been paid; by purchase, the Commissioner of Crown Land's certificate is all that is required for a discription to issue for a patent. Crown patents, how obtained.

10th. What in particular are the forms observed with respect to a Militia claim?—*Answer.* The claimant must produce the Adjutant General's certificate, if not already lodged in the Office, upon which the Location is made, formerly subject to settlement duty, but now dispensed with, so that the description issues at once for the patent. Militia Claims.

11th. What are the forms observed with respect to an U. E. Right?—*Ans.* U. E. Rights. On the receipt of the warrant the forms observed are as respects Militia.

12th. What are the conditions of settlement duty now in force?—*Ans.* All locations for land are subject to the condition of actual settlement with the exception of U.E's & M.C's the description of improvements is not specified; special conditions are exacted on the Penetanguishine Road, Portage Road, Eldon, Government Road, Sunnidale, Talbot Settlement, Nottawasaga, St. Vincent and Hinchinbrooke. Conditions of Settlement now in force.

13th. What lands are there now open for Location, are there any particular Lots or Tracts set apart for that purpose?—*Ans.* Pursuant to an Order of the Lieut. Governor in Council 16th July 1839, a printed schedule of lots open for location has been made for the use of the public. They are situated in the Ottawa, Bathurst, Johnstown, Midland, Newcastle, Home and Western Districts, and the amount is about 892,000. Lands now open for Location.



Regulations under which grants are now made.

14th. State the different Regulations under which grants of land are now made to settlers and others, and the conditions to be complied with by each class?—*Answer.* There are no lands now granted to settlers, but there are orders yet remaining under all the following Regulations; Regulations prior to 1796, Old regulations, New regulations 22nd December 1796, and 13th December 1802, Regulations 6th July 1804, Regulations 5th January 1819, Regulations 1st January 1820, Regulations 31st January 1824, Regulations 26th November 1825, Horse Guards 1st August 1831, and 15th August 1834, and Admiralty office, 3rd March 1832; with these they are liable to the conditions referred to in No. 12.

Amount of unsatisfied claims for lands.

15th. What is the present positive or estimated amount of unsatisfied claims on the Government for Lands stated in acres, and as nearly as may be under their respective heads, as U. E. Rights, Militia claims, &c.?

AUTHORITIES.	Ordered	
	Granted.	not Located
Warrants and Fiats O. R.....	2464800	5000
Do Do N. R. ....	195150	5300
Do do U. E. and M. C.....	2046900	310800
Militia Certificates.....	665500	116200
Settlers 6th July 1804.....	642100	105700
Do 5th January 1819 .....	112800	18200
Do 1st January 1820 Warrants.....	71900	25100
Gratuitous Grants (50 acres) Warrants.....	15900	1300
Grants 6th July 1804 Fiats F. F. ....	978400	
Land Board Fiats.....	68100	
Militia Emigrants Fiats .....	221100	2600
Scotch Emigrants sent out by Government warrants .....	13700	6700
Peter Robinson's Settlers Fiats .....	40100	
Officers and Soldiers Warrants .....	702700	67000
Officers of Regular Army and Navy .....	126924	30000
Warrants for Land without purchase. ....	32800	18700
Warrants for Land by purchase.....	2000	750

N. B.—The warrants and fiats under old regulations and authorities for grants, principally in favor of Military claimants who served during the revolutionary war, and U. E. Loyalists, and likewise grants to other settlers; time would not admit of giving a separate statement.

Forms under the heir and devisee Commission.

16th.—What are the forms pursued under the heir and devisee commission, with respect to claims reported upon at your office?—*Ans.* The applicant presents his notice of claim to the clerk of the commission, from whence it is referred to the Surveyor General for his report,, and upon his report principally depends the decision of the commission. After the rising of the commission a copy of their report is sent to the Surveyor General for his guidance to describe the claims allowed.

Errors under this Commission, not unfrequent.

17th.—Are the same conditions exacted from the claimants under the heir and devisee commission in respect to the terms of the grant as the original nominee or grantee would have been required to comply with?—*Ans.* The conditions are not exacted, for when the claim is allowed it passes into patent at once, without reference to the former conditions; this is owing to the report being loosely drawn up. An individual may be entered on the map for more than the compliment of land, which is not unfrequent, and the applicant may have had his authorized compliment before.

Location to individuals, how made.

18th.—In what manner are lands located to individuals?—*Answer.* By the person himself or his agent, inquiry is made for the authority in the office; if found, the location is made in any township open for location, by entering the name on the map, and giving a location ticket; if the assign-

ment is subject to settlement duty, which is entered on the back of the warrant, and in the warrant book, with the exception of the Home District. The lands for location are under the charge of District agents; formerly, all locations had the previous sanction of the Lieutenant Governor; since, locations were made in the presence of one of the Executive Council; but now no longer continued.

19th.—Has it ever happened that errors or double locations have occurred? If so, in what manner have they been corrected, and what are the checks introduced in order to prevent the recurrence of such errors?—*Ans.* Double locations have happened and no doubt have passed into patent, therefore cannot be corrected; but should a double entry be discovered, the last entry must be taken off. The checks are a reference to the orders or warrants with the maps and descriptions.

Double Locations  
how accounted for  
and notified.

20th.—In what manner are the annual returns of lands granted, prepared for the Treasurers of Districts? you are aware that errors in these returns may be productive of the most inconvenient consequences. How are these returns ascertained to be perfectly correct?—*Answer.* So soon as a description is prepared, the lot, concession, number of acres and name therein described, is entered in the book of descriptions issued, in which book every township in the Province is entered, since the year 1820, I am not aware of any corrections being made. The act of the Legislature points who are responsible for these errors; the returns are copied from this book, which ought to be accurate, if care has been taken to enter the lots when described--there is no check in the office. If the book of descriptions issued were compared annually in the Secretary's office, of patents completed, errors might be avoided for the time to come.

Returns to District  
Treasurers.

21st.—Is there any reason to believe that errors exist in former returns, and if so, what are your impressions relative to their correction?—*Answer.* I have not heard that there were errors in former returns, but am doubtful whether a correction could take place in the office without going through all the descriptions and examining them with the doomsdays from the commencement.

Errors in former re-  
turns, and their cor-  
rection.

22nd.—What is the method at present pursued in regard to surveys, and what is the nature and extent of the control which may be exerted by the Surveyor General over his deputies?—*Answer.* The Surveyor General gives his instructions, with a plan directing the manner the survey is to be performed, orders the deputy to make the returns with as little delay as the nature of the service will admit of. The return consists of the plan of survey, field notes, diary, report generally, abstracts, pay lists, vouchers, &c. &c., which are made agreeably to forms furnished. The control is the bond entered into when the license is given, and the oath of office.

Surveys, how man-  
aged and under  
whose control.

23rd.—What is the amount of compensation to surveyors and their assistants, and in what manner do they account for their expenditure when employed in the public service?—*Answer.* The surveyor is allowed 15s. and 1s. 6d. for a ration, chain bearer, 3s. 9d. and 1s. 6d. for a ration, axeman, 2s. 6d. and 1s. 6d. for a ration, per day. They account for their expenditure by showing the operations of each day, accompanied by pay lists, abstracts and vouchers, sworn before a magistrate.

Compensation to  
Surveyors.

24th.—What alterations have been made in the method of laying out townships since the establishment of the office, and in the mode of defraying the expenses of surveying the same, and what advantages or disadvantages have in your opinion resulted therefrom?—*Answer.* The first surveys were made before the division of the Province; the lots were about 100 chains, by 20 chains, containing 200 acres; numbering the concessions from the front, and the lots from one side to the other of a township, with-

Surveys, alteration  
mode of.



out any check lines, consequently the rear of lots in one concession did not correspond with those in front of the next, when the side lines were run; this is owing to the irregularity of ground, and the impossibility of chaining through windfalls and swamps twice alike; during this period the surveyor's pay was 7s. 6d., chain men, 2s. 6d., and axe-men 1s. 6d., with 1s. for a ration.

Made in 1817.

After the division of the Province the same system was partially continued and double fronts introduced, that is running every second concession; but Mr. Smith, then Surveyor General, instead of describing the lots from their proper fronts, described them as though each concession had an allowance for a road in front of it. This error left the front and the rear of lots in the adjoining concessions as before described. In the year 1817 the double front, now called the "new method of surveying," was again introduced, describing lots from the proper front; but as the checks were not run by blocks at the side roads, the evil still remained as in the first surveys, with the difference, that the side lines were broken in the centre of the concession, instead of between concessions.

In 1832.

In the year 1832 the principle adopted after the division of the Provinces was approved of by Sir John Colborne, which is now continued with the addition of a check line between every sixth and seventh lot; a township being now divided into 24 blocks of 2,400 acres, each block into 12 lots of 200 acres, and into 100 acres by the description. In the year the Surveyor's pay was increased; the Surveyor 15s. and 1s. 6d. for a ration, and axe-men 2s. 6d. and 1s. 6d. for a ration per day. During the administration of Sir Peregrine Maitland, surveyors were paid by a percentage on the land surveyed; I am not aware of any advantage or disadvantage in this mode of payment, further than that of throwing a considerable quantity of land into the hands of surveyors or contractors, though few have been able to retain them. In concluding the answer to this query, I have to remark, that the greatest disadvantage that has occurred, is the erroneous principle that was adopted in all the surveys from the commencement up to the year 1832, which will be a source of litigation for many years to come.

Deputy Surveyors paid by a per cent. age on the Lands surveyed.

Boundary line Commissioners Act.

Will probably be beneficial.

25th.—Have you turned your attention to the practical effect of the law recently passed for settling disputed questions of boundaries; with reference more especially to the duties of your department? If so, have the goodness to communicate your impressions to the committee? *Answer.*—I have observed that disputed questions, as to boundaries, before the passing the act appointing commissioners, could not be settled; the Surveyor General not having the power to determine or fix any disputed point, nor could the law as it previously stood, prevent the next person coming into possession of property, instituting other suits, although the disputed point had already been settled on trial. There is no doubt the present act may have some evils, which cannot be avoided, but I am persuaded that if intelligent men be found to perform the duty, the act will be generally beneficial.

Union of the Departments not considered beneficial to the public.

26th.—How has the business of the office been affected by the union of the department with that of the Commissioner of Crown Lands, and is it in your opinion practicable to effect a more complete consolidation of the offices?—*Answer.* I am of opinion that the office of Commissioner of Crown Lands should not have been formed further than for the receiving money for sales, which might have been done by the Receiver General; all or nearly all the business of that office having been performed in the Surveyor General's office, first, making out schedules for the sale of lands and entering records of them, and afterwards all the ordinary work for passing out the patent. If the business had been conducted in the Surveyor General's department the sales book would answer as a book of locations; the Receiver General's receipt, and the Attorney General's fiat sufficiently checks for passing out the description for patent.

27.—How far has the act passed in 1837 for the disposal of the public lands been carried into effect, as regards the Surveyor General's office, taken in connexion with the office of Commissioner of Crown Lands?—*Ans.* Schedules of 343,000 acres, & all the maps required of townships in which lands are offered for sale, have been supplied by this office to the Commissioner of Crown Lands, and the agents for the sale of these lands have been appointed. Certificates of grants of land, shewing that the same are filed in the Surveyor General's office, are as they are applied for, issue from the Surveyor General's office, directed to the Commissioner of Crown Lands, or his agents. The business of the two offices is thus, in a manner kept perfectly distinct; this could not appear to have been intended, nor does it tend to the complete consolidation, as was contemplated of the two departments at the time of the removal of Mr. Macaulay.

Act of 1837 for sale of public lands, how carried into effect.

28. What is the state of the maps and plans in your office, and what would you suggest respecting them?—*Answer.* The maps of reference, many are much injured, they require repair and some of them renewal, by entering the locations on the spare maps in the office. The maps are all in duplicate, many in triplicate, and some in quadruplicate, and their number including sketches is about 2,000. The repair of maps is difficult, but they have been in hands for the last two years, very creditably to Mr. Lizars, who is doing them in an effectual manner. Many of the maps in the worst condition, have recently been replaced by new ones; the original maps of surveys have been generally kept; copies made for general reference and the entry of Locations.

State of the Maps & Plans.

29. Are there any fees chargeable in your department? If so have the goodness to describe them & state their amount & the manner in which they are disposed of.—*Ans.* The Fees taken in the Surveyor General's office are as follows:

Fees taken.

Reports on applications to purchase Crown Lands, 2s. 6d.

Reports on Petitions 2s. 6d.

Certificates under the hand of the Surveyor General 2s. 6d.

Filing Certificates of settlement duty on grants to individuals not privileged 2s. 6d.

Tickets of Location not privileged 3s. 9d.

Tickets of Location to privileged persons after the first Location 3s. 9d.

Search of a plan or record 1s. 3d.

Cancelling a Location 2s. 6d.

Copy of a Map 12s. 6d.

I am of opinion the Orders in Council formed upon the instructions do not entertain the whole of the foregoing charges. Mr. Secretary Long's letter, dated Treasury Chambers 9th May 1795, to Lieutenant Governor Simcoe is as follows—"I am directed to inform you that the stationery granted to the Surveyor General's Department, is to be used only for the services of the Lieutenant Governor for which no emolument is desired, by the Surveyor General, & that upon every occasion when that officer receives fees, it is to provide stationery at his own expense." In the year 1803 the Surveyor General is ordered to take no fees at all. 1811 the Council approve of the following fees to be taken by the Surveyor General.

For what purpose intended.

Fees established in 1811.

For search of each map *except on new orders* for land, 1s. 3d.

For each certificate when required, 1s. 3d.



Reports under the Land Commission, 1s.

For each 100 words above the first 100 words, 1s.

In 1815.

In Council 15th March, 1815, it was ordered, that on searches in the Surveyor General's office, for the satisfaction of individuals (not claiming as U. E. Loyalists or military claimants) the Surveyor General may be entitled to receive a fee of 1s. 3d., and the same upon all certificates of search for individuals (not claiming as U. E. Loyalists or military claimants) and that he be permitted to demand and receive a fee of 2s. 6d. on every report (differing from a certificate of search) required by any individual, (not a U. E. Loyalist or military claimant) upon the matter of his petition as such.

During Mr. Chewett's time.

During the period Mr. Chewett was acting Surveyor General, finding that all the charges were not authorized, upon the suggestion of Sir John Colborne, he would receive no fees, and did not, excepting the Treasurers returns, under an act of the Legislature. I will here remark that the government never intended that the Surveyor General should be paid by fees for forwarding the grant to an individual, and then afterwards he should be entitled to his proportion of the patent fee.

Is not aware of what becomes of the fees.

I am not aware of what eventually becomes of the fees, they are principally received by Mr. Radenhurst and Mr. Spragge; the fees that have passed through my hands since I first entered the department, I may safely affirm, do not amount to £5; when a map was wanted by an individual, it was always required that the application should be made to the Lieutenant Governor, but I have made many ways upon the Surveyor General's orders without reference to the Lieutenant Governor, thereby imposing a labor on me for private views and private interests, to the disadvantage of the government.

Object of Committee in proposing these queries.

30.—The object of the committee in the foregoing queries has been to gather information respecting the system at present pursued in the office of Surveyor General of Lands, and the improvements of which it may be susceptible? Will you have the goodness to state what modification in the system, may be under present circumstances, expedient for promoting the convenience of settlers, and facilitating the general transaction of business, connected with that department?—*Answer.* Many of my answers to these queries relate particularly to this: improvement is absolutely necessary to facilitate the business of the land department, as well as the objects of settlements, yet I am fearful that alteration in a system that has already undergone many changes, may be productive of more evil than good.

Success of any alteration in the system, doubtful.

System pursued in the office, very reprehensible.

It is of essential importance that the duties of every public servant should be discharged in the most impartial manner. Such cannot be expected to be the case, so long as individuals are permitted (in the face of long standing as well as recent orders, forbidding in the most positive terms such practices) to carry through the public departments for pecuniary reward, the business of private individuals; this system was, when the office had the benefit of the supervision of a Surveyor General, materially checked; but the practice is now as extensively pursued as ever.

The benefit and convenience of settlers should be consulted.

In the disposal of the public land the benefit and convenience of the settlers should be undoubtedly consulted, and it does not appear to me that the present system is the best that for that purpose could be desired. Holders of free grants can by locating or applying their grants in purchase, acquire land in any township of the Province, while the emigrant who desires to become a cultivator of the soil, is compelled either to compete at sale with the speculator who never intends to expend a fraction in clearing or cultivating the lands he may obtain, or else he must take up lands remote

from settlements, and if he desire to acquire land by purchase, he is required to pay the same upset price as in townships more advantageously situated. Not the case at present.

It would appear advisable that greater facilities should be afforded to individuals whose object it is to become cultivators of the soil; for this purpose certain lands should be set apart and located and sold upon the condition of actual settlement only, and no patent should be allowed to issue until the condition was complied with, and roads should be opened and bridges constructed to promote the settlement of such tracts. How these objects might be promoted.

There are extensive tracts of land of inferior value in the Bathurst and Midland Districts which it is useless to offer at public sale, but which might be bestowed on Emigrant settlers desirous of occupying land, and were lands of this description so offered, large numbers of hardy settlers encouraged by the prospect of obtaining freehold property without outlay of their means would be attracted to the Province, and tracts of Land would be thus brought into cultivation, and the population of these sections of the Province greatly increased. Lands of inferior value might be given away to actual settlers.

In the year 1827 I was engaged on an exploring expedition, and traversed the unsurveyed country in the rear of the Newcastle, Midland, Johnstown, and Bathurst Districts, between Lake Huron and the Ottawa River.—In the course of this exploration I traversed extensive tracts of country which it may not be deemed advisable to survey for many years to come.—Interspersed among lands of very indifferent quality are small tracts suitable for cultivation. With reference to that section of the Province, I am of opinion that a practice in use in the United States might be permitted. Persons are there allowed to seek out allotments that will suit their views in the unsurveyed country and occupy the same until the tracts are laid out by survey, when they are allowed to purchase at the current value; or grants might be made to them subject only to the Fees of small amount on obtaining their patents. The practices of the United States might be advantageously followed.

In conclusion I cannot help remarking that the system upon which lands have been granted, was the greatest prostitution of the Sovereign's Bounty ever practised in any country. The intentions of the sovereign will evidently appear, from the instructions given for the settlement of the country, wise and guarded;—but the system pursued was corrupt; actual settlement was required upon the grants; but the influence of interest obtained for individuals whose claim could not exceed two hundred acres, large grants to themselves and families, dead parents as well as infants who never lived to walk out of their cradles, had Orders in council passed in their names, and their families eventually obtained the lands. Gross abuse of the Bounty of the sovereign, in the Land granting Department.

All which is respectfully submitted.

(Signed)

J. G. CHEWETT.

Surveyor General's Office,  
Toronto, 28th Nov. 1839.



COMMITTEE No. 8.

## REPORT AND APPENDIX, ADJUTANT GENERAL'S OFFICE AND MILITIA.

*Unto the Right Honorable Charles Poulett Thomson, Governor General  
and Captain General of British North America, &c. &c. &c.*

MAY IT PLEASE YOUR EXCELLENCY:

The Commissioners appointed to investigate into the business conduct & organization of the various public departments of the Province of Upper Canada, beg leave respectfully to report:—

That the committee of their number, to whom was entrusted the investigation of the Militia system, having inquired into the same, have made the report hereunto appended, which having been submitted to the general board of commissioners, has been received by them, and is now respectfully transmitted for Your Excellency's consideration as their fourth report.

In transmitting the same, however, the general board of commissioners are desirous respectfully to inform Your Excellency that they forbear to offer any recommendation of the report, as the delay which would be incurred by an inquiry into its details; and a consideration of the many provisions recommended, would probably not be found countervailed by any recommendation of the board, as to measures which must ultimately be considered by the Government and Parliament.

Commissioners forbear to recommend the report.

All which is humbly submitted to Your Excellency.

[Signed] in name, and by authority of the board,

[Signed] R. B. SULLIVAN.

*President.*

COMMISSION OF INVESTIGATION,

Toronto, 22nd January, 1840.

## REPORT.

The committee to whom has been assigned the inquiry into the department of the Adjutant General of Militia, and the Militia service generally, beg leave to report as follows:—

Committee's report on depart. of Adjutant General.

Your Committee have inquired into the state of the militia, the effect of the present militia law, the extent and nature of the duties of the Adjutant General's office, the amount of salaries allowed in that department, the amount of fees and fines levied, and whether they have been paid to the Receiver General and accounted for to the Inspector.

In performing this duty your Committee have been struck with the utter neglect, into which the Laws, for governing the Militia, seem to have fallen, which may be attributed seemingly to the conviction of all concerned,

that under the present system it was impossible to produce a satisfactory result; assembled for one day in the year, the men could not be instructed in any of the duties of a soldier, as is always the case, when less than what is necessary is demanded less than what was required was done; it soon came to be considered to be a useless trouble, to travel many miles merely to attend a roll call; those who chose came, those who did not, stayed away; and with a few exceptions, no notice was taken of their absence; out of three thousand five hundred and nine who did not attend muster on the 4th of last June, only one hundred and twelve have been brought to trial; of one hundred and twelve reports of fines, persons complained against, &c., which, according to the act should have been sent in on the first of September, only nine have been received.

Neglect of Laws for governing Militia.

Of the exemption money which should have been paid on the 4th of June, by six hundred and fifty persons, according to the statement laid before your committee, only two hundred and forty pounds, thirteen shillings and one penny, or the payment of four hundred and eighty persons, has been accounted for. Many reports which have been received, bear such evident marks of carelessness as to render it impossible to place the slightest reliance upon them. In short the time when they should be sent, the form in which they should be drawn up, or whether they should be sent at all, seems to have been considered a matter of indifference.

Reports received bear evident marks of carelessness.

It is unnecessary to say what a paralyzing effect this neglect has upon the duties of the Adjutant General's office. Six months after the time prescribed by law, he is unable for want of the necessary data, to make out a return of the militia; even supposing they had all been forwarded, the mere deviation from established form, which many of them display, is a serious official inconvenience. It may appear of little moment to the writer, provided he gives all the information required, in what part of the paper it lies, but it is different with the person who examines it, and perhaps has to ascertain a particular point; if the form is adhered to, he knows at once where to look, and it is the affair of a moment. If he has to wade through the whole, it probably will take one quarter of an hour, and his labour is increased fifteen fold.

Returns made without proper form.

This culpable neglect had its natural effect upon them;—Commanding officers had allowed the law to become a dead letter, and, last winter, when the emergency arose, the call to arms was frequently treated with contempt. In many places a great difficulty to be overcome was the ridicule which those who disobeyed, cast upon those who complied with the summons; and, for a time, the indolent and apathetic remained at home, whilst the brave and loyal were hardly worked.

Call to arms frequently treated with contempt.

It required severe examples to check this spirit, which never would have existed if Colonels of Regiments had done their duty.

When the little required by law was thus neglected, no exertion, which was left optional, could be expected, and accordingly your Committee find that in a very few instances has a Colonel availed himself of the power granted to him by the 8th section of the act, of calling out his battalion twice in the year. With this part of their conduct however, your Committee find no fault. In towns, the inconvenience might not be so great, but in the Country Regiments, many of the men would have a fifteen miles of very bad road to travel in order to attend this drill, and the same to return after it was over, which, of itself, is a good days work.

Colonels have not availed themselves of the law in calling out the Militia twice a year.

Taking this into consideration and also the perfect impossibility of doing any good by two days instruction, out of three hundred and sixty five.—Your Committee are of opinion that Colonels of regiments exercised a sound discretion in allowing this part of the law to slumber.



Colonels have neglected to call out the Officers monthly.

The same, however, cannot be said of another part of the act, section 43,—which authorises Colonels to call out the officers and non-commissioned officers once a month, and which, unfortunately, has been, in like manner, almost wholly neglected. Much good might be done by a systematic exertion of this power. Supposing it sometimes advisable to excuse the sergeants and corporals; an officer, if in the district, never ought; if he is not sufficiently zealous, or cannot spare time from his civil occupations to give one day in a month, he had much better resign a Commission, his possession of which, is attended with no benefit to the country. With a musket he would be of service—as an officer, ignorant of his duty, he is of none.—Though this might sometimes cause vacancies in the list of officers, there would be no diminution of real strength.

Courts Martial.

The above considerations naturally led your Committee to the subjects of Courts Martial—the means which the law gives to commanding officers of enforcing these duties. The means seem to be sufficient, but they have been neglected; sometimes, probably, because Colonels of regiments have thought that to enforce the law would make them unpopular;—sometimes from a spirit of favouritism—sometimes acting upon shortsighted economy, which so often proves to be ruinous extravagance, they have overlooked the offence, because the fines to be levied would not pay the expenses of the Court; but no error can be more dangerous than that of weighing a small outlay of money, felt only because it is immediate, against the fatal, though remote, consequences of a breach of law and discipline.

Between 3000 and 4000 absent from muster this year.

Between three and four thousand were absent from muster this year, a year, it must be remembered, of excitement; little notice being taken of it, it is reasonable to conclude that double the number will be absent next, as the evil increases the desire and power of resisting it decreases, it soon becomes an established custom, and the safety of the colony is risked for a few dollars.

Another motive, not altogether groundless, has deterred commanding officers from holding courts martial; viz. the difficulty and delay which obtains in remunerating the non-commissioned officers, or whoever serves the notices upon the parties. By the 25th section of the Act he is allowed four pence a mile for the distance he travels. It may be doubted how far he is bound to execute this duty, unless his expenses are paid, which now they are not until long after they are incurred. With respect to witnesses, if at all remote, the case is worse.—An instance occurred lately within the knowledge of your Committee, where an officer was brought upward of 150 miles as a witness, upon a court of inquiry, and the only allowance made to him was 2s. 6d. per day.

Officers incapable of instructing their men

Impressed with the importance of the above-mentioned clause, section 43rd, your committee finding it neglected, next endeavoured to ascertain, whether the acquirements of the officers were, in general, such as to diminish the necessity of attending these monthly drills; but their researches have only tended to bring it forward in stronger light. There are regiments where none of the field officers are capable of instructing the men; many, where only a few, perhaps three or four out of a whole regiment could do so. This fact, independently of the reasons already given will show how little good could be hoped from an observance of the eighth section, and how necessary is the 43rd.

Proper attention has not been paid to appointment of Adjutants.

This might have been, in some degree obviated, had any particular attention been paid to the appointment of regimental Adjutant; but in very few instances has it been the case; indeed, a person of this sort is not always to be found. Some means, however, must be taken to provide them if the militia is to be made efficient; in a regiment of the line, where every

body knows something, much depends upon the adjutant,—how much more in a regiment of militia.

From the appointment of Adjutant, your committee gave their attention to that of officers in general; a subject of the highest importance, as in every armed force it is the main spring upon which all depends—but in a new country like this, where the limits assigned to regiments are narrow, and the residents all known to each other, by no means of easy attainment.

Military experience is highly desirable, yet a person possessing it may be so deficient in other points as to be altogether ineligible. In a militia force, where the means of enforcing subordination, neither are, nor ought to be, as efficient as in the regular army, much must be left to moral effect, and the influence of character. It would be thought that a principle so obvious could never have been departed from; it has, however, come to the knowledge of your committee, that persons altogether objectionable, in a moral point of view, and others whose education had been neglected to a remarkable degree, have been recommended for, and held appointments in the militia. A very natural cause may be assigned for this it is the difficulty, universally felt, in withstanding the demands of long acquaintance, hereditary friendships, electioneering gratitude, consanguinity, and various others.

Persons altogether objectionable after recommended as officers of Militia.

Causes for such wrong recommendations.

The Adjutant General is the person who lays the list of candidates before His Excellency the Lieutenant Governor; but it is evident he cannot be acquainted with the characters of all who are brought before his notice; he may have private sources of information, but that must be matter of chance, his chief dependence must be upon the recommendations of the Colonels, who may then be said to have the virtual nomination of all Ensigns of militia, and ultimately the whole. It is passing no censure on these gentlemen to suppose them, like other people, liable to be acted upon by the common weaknesses of humanity, nor can it be wondered at if the claims of merit should occasionally prove less powerful than those friendship. Your committee are of opinion that the system of appointment would be improved, if the burthen was not thrown altogether upon Colonels of Regiments, but divided.

Your committee feel bound to notice a custom which gradually crept into the service, during the two last winters, and which they look upon as striking at the root of all discipline, viz:—that of appointing regimental field officers to the command of companies on permanent pay. However honorable the situation of a Captain may be, it is beneath the rank of a Field Officer; besides which, it is unfairly depriving Captains of opportunities to which they are justly entitled. If it should unfortunately happen that no officer of that rank could be found in a regiment capable of undertaking the duty, a subaltern should be appointed. If neither Captain or Subaltern is fit, the regiment should be disbanded.

Field officers should not be called to do Captain's duty.

#### ADJUTANT GENERAL.

Duties of Adjutant General.

The duties of the Adjutant General appear to be the following:—

He is to exercise a surveillance over all the Militia of the Province.

To conduct the correspondence and keep the necessary books.

To examine the returns.

To ascertain the character and fitness of those whom he recommends for Militia Commissions.



For these purposes he is allowed the assistance of an assistant Adjutant General and one clerk.

Except as far as it could be done by letter from Toronto, no surveillance seems to have been exercised. It has never been the custom for the Adjutant General to visit the Militia, and since the appointment of the officer who now holds the situation, it is stated, that the duties of the office consequent upon the invasion of brigands from the American frontier, and the formation of new regiments have occupied all his time. As by law the Militia were only called out once a year for muster, and as there does not appear a solitary instance of their having been since assembled for drill, though the power to do so exists, it is probable that the very small benefit to be hoped from an inspection under such circumstances, caused it to be dispensed with altogether. Still your committee are of opinion, that the occasional presence of an officer of rank would have so much effect, that they strongly recommend it should be insisted upon as an essential part of the duty of the Adjutant General. It might induce the yeomen of the Province to think that the militia was not a thing of mere form, as it seems to have been generally considered. It would also give that officer the means of becoming acquainted with the country from which regiments are formed. The persons and characters of commanding officers, and probably of many of the future candidates for commissions. If the suggestions of your committee are adopted, his inspectional tour would be of the highest benefit.

Suggestions of Committee.

The correspondence of the office from the un-official habits of those with whom it is kept up, occupies a great deal of time unnesessarily. The arrangements suggested will materially diminish it.

Your committee examined the books kept in the office, viz :—A general order book, militia list, book of land claims, and commission book. They appeared to be kept with regularity and care. The Militia List might be made more correct, if Colonels of regiments sent in twice a year, nominal returns of their officers, accounting for vacancies, and giving recommendations. It would also be a great improvement if they sent once a year, viz : on the 4th June a nominal return of the men, distinguishing those who are present, and those who are absent ; but to be of use those lists should also come in within a few days of each other. Arriving as they do now, one, two, three, five, or six months after the time, some not at all, the Adjutant General's work is never finished, his militia list remains open before the last arrive, the first have become wrong from subsequent changes, and he never can present to the Lieutenant Governor a return, for the accuracy of which he can vouch. In examining the letter book your committee searched for any that might have been sent to those officers whose returns have not been sent in, but without success. The Adjutant General stated that certificates upon the subject had been sent to some of them but they did not appear.

The Examination of Returns, for reasons given above is a difficult, almost a hopeless, task, and until means are adopted for compelling Commanding officers to perform their duty, will continue to be so. Your Committee are convinced that the only method is to have intermediate officers, between the Adjutant General and the Militia—they will bring into order by parts, then he may easily regulate the whole.

With respect to his duties as regards the recommendation of officers, your Committee have already stated that his information must of necessity be very limited. The last two years, however, have given him an opportunity of becoming acquainted with the character of Commanding officers, and in many instances of Captains, and in these ranks he is, doubtless prepared to recommend officers from his knowledge of their merits. The per-

sonal inspection suggested by the Committee, if directed by law, will naturally assist him for the future.

Another duty which occupies a good deal of time, arises from claims for land, in consequence of services during the last war. They are gradually diminishing, and must naturally cease at no very distant period; but whilst any remain unsatisfied, they must of course be attended to.

The numerical strength of the office does not appear too great; your committee at one time thought, that when it could be done, without injury to old public servants, its constitution might be changed with advantage, and another clerk be substituted for an Assistant Adjutant General; but when they came to investigate more closely the state of the militia, to inquire into the causes of its inefficiency, and had arrived at the conclusion that it was absolutely necessary to make the Adjutant General ambulatory, and that he should spend the whole or a greater part of the summer travelling about to inspect the different regiments, they saw it would not be advisable to leave the office without an officer to carry on the duties, and are therefore of opinion that no change in its constitution should be made. An additional reason is, that the assistant Adjutant General might occasionally relieve the Adjutant General in the inspection of regiments.

The salary of the Adjutant General is six hundred pounds currency, per annum, without any other personal allowances; that of the assistant Adjutant General, two hundred; that of the Clerk one hundred and fifty. Your Committee are not of opinion that it is more than sufficient; indeed, that of the assistant Adjutant General seems hardly enough.

Salary of Adjutant General and Assistant Adjutant General.  
Assistant Adjutant General's salary too small.

The postage of this department for the year ending on 31st December, 1839, is stated by the Adjutant General, to have amounted to the sum of one hundred and fifty five pounds currency. This does not appear to your committee to be, by any means, an extravagant charge, particularly considering the circumstances of the times. The remarks on the subject of the appointment of officers, shew that there must, of necessity, if the Adjutant General does his duty, be a good deal of private and confidential communication, which it might be well to destroy as soon as made use of, but which comes strictly under the head of public service. This postage has been covered by a particular vote of the Legislature.

Postage of Department.

#### *Fines and Fees on Commissions.*

By the 30th section of the Militia Act, Colonels, or officers commanding regiments, are directed twice in each year, on the 1st March and September, to send to the Adjutant General a return of the number and names of persons complained against, the judgments of the courts, and amount of fines levied. It is now upwards of three months since the time specified, and out of one hundred and twelve regiments only nine have sent the returns. It is therefore utterly out of the power of your committee to comply with that part of their instructions, which directed them to ascertain whether they were duly paid to the Receiver General, and accounted for to the Inspector. As far as they have been able to discover, there appears to have been three thousand five hundred and nine absent, without leave, on the 4th of June last, of whom one hundred and twelve had been brought to trial. According to the return sent by the Adjutant General to your committee, the amount of fines is £56 17s. 8d.; according to that sent by the Receiver General, it is £74 15s. 8d. The discrepancy probably arises from some Colonels having sent the money to the Receiver General without sending the report to

Out of 112 regiments only nine sent returns according to law.

3509 absent without leave on 4th June last.

Discrepancy in amount of fines sent in.



the Adjutant General. At the same time your committee cannot but remark that supposing all the absentees had been fined (and no reason is shown why they were not) even in the lowest sum, five shillings; the amount would have been £877 5s. It would appear, therefore, either that Colonels of regiments have neglected their duty, or that there is a sum of upwards of £800 yet unaccounted for in their hands.

On the same day, the 4th of June, 650 were returned under the head of exemptions. By the 52nd section of the act Quakers, Menonists, Tunkers, &c. pay one pound; by the 53rd section, aliens pay ten shillings. Some of these of course ought to pay the larger, others the smaller sum; but reckoning that all pay the smaller, the amount would be £325. The Receiver General only accounts for £240 13 1, leaving a difference of £85 6 11, which should be still in the hands of Colonels; as however in this calculation all have been rated as aliens, the amount still due must be a good deal more.

By the 41st section of the Militia Law it is enacted that the Colonel or Officer Commanding any Regiment or Battalion shall make a half yearly return to the Adjutant General of this Province of the fees by him received, & paid into the hands of the Receiver General, as aforesaid. It is to be presumed [although it is not specified] that the law intended these returns to come in with those of fines, on the 1st of March and September; yet now, three months after the time, out of a hundred and twelve regiments they have been forwarded only by two. Your Committee therefore again find themselves unable to comply with their instructions;—But according to returns furnished by the Adjutant General, there have been issued since the 19th December 1837, 2253 Commissions liable to fees, the amount of which is £1637 15s. The Receiver General according to an account furnished by him to the Committee, has received, up to the 19th November 1839, the sum of £939 5s. leaving a balance due to the public of six hundred and ninety eight pounds and ten shillings.

Your Committee see no reason why the payment of this sum should not be strictly enforced. In the junior ranks, such as Lieutenant and Ensign, the fee is only fifteen shillings and ten shillings, and it is difficult to believe that persons qualified by education and standing in society to hold Commissions in the Militia, can find any difficulty in raising these sums.

The sums acknowledged to have been received by the Receiver General, have been duly accounted for by him to the Inspector General, up to the 30th June 1839, as appears by a return forwarded from that office, at the bottom of which it is remarked, that the amount paid into the hands of the Receiver General since 30th June last, cannot be stated by that [the Inspector General's] Department, until the close of the current half year. There is consequently no mention made by the Inspector General of fines, as none were received by the Receiver General before the 14th September 1839.—The amount of money still due as far as the imperfect data obtained by your Committee will enable them to ascertain, therefore, is—

COMMISSION FEES.

Fees due	Amount which should have been paid.....	£1637 15 0
	Paid.....	939 5 0
	Balance due.....	£ 698 10 0

## EXEMPTION MONEY.

Amount which should have been paid.....	£	325	0	0	Exemption money due.
Paid .....		240	13	1	
Balance due.....	£	85	6	11	

## FINES.

Amount which should have been paid.....	£	877	5	0	Fines due.
Paid .....		74	15	8	
Balance due.....	£	802	9	4	

## THE PRESENT MILITIA LAW.

Your Committee having, to the best of their ability, investigated the state of the Militia, and finding, that with a material, owing to the hardy habits of the Yeomanry, their frequent use of arms, and tried courage, not to be surpassed in any country of the world, it is not in a state which would enable the community to derive the greatest possible benefit from its exertions, proceeded to inquire whether this inefficiency arose from any defect in the Law by which it is governed. It appears to them that the law as far as it goes, is good—and the changes in its existing provisions, suggested, are not numerous, nor, generally speaking, of much importance. There is, however, one addition recommended, of such absolute necessity, that without it they consider any attention bestowed upon the Militia, or expense incurred for it, as an idle waste of time and money.

Inquiring into the Militia law.

The changes suggested are as follows :—

Changes in the law suggested.

3rd Clause. To substitute, for the word “Sixty” the word “Fifty”.

After fifty, if at all capable of enduring fatigue he would be more usefully employed in attending to his farm.

6th Clause. That the part limiting the period, for which the Militia may be embodied, to six months, be struck out—the time of service should be left to the discretion of the Lieutenant Governor—it *must* depend upon circumstances—if it is ever necessary to embody them for so long a period, it is very probable that at the end of it, they would be engaged in a service of combined operations, the success of which might depend upon their keeping the field.

8th Clause. If the suggestion hereinafter contained of calling out certain portions of Regiments, be adopted, those embodied under it should be exempt from the operation of this clause, unless by their own consent. In fact the Committee have been induced to leave it merely for the benefit of town regiments. In the Country it cannot do good.

24th Clause. Officers summoned as witnesses, either in these Courts, or Courts of Inquiry, should, if more than 12 miles distant, be allowed in addition reasonable travelling expenses. Instances have come before your committee, where field officers have been summoned, have travelled upwards of a hundred and sixty miles, and been allowed two shillings and six pence per diem !—They will not attend on these terms, nor is it just to require it.



25th. Clause. The method of obtaining the money alluded to in this clause, and the 24th is so difficult and tedious, that it is a hindrance to justice ; it should be simplified. The best way, perhaps, would be to allow the Col. of the regiment to retain as much of the fines as would pay those who serve the notices, accounting for it in his half yearly returns, and sending vouchers. Officers might wait the present form.

28th Clause. Power should be given to compel the attendance of witnesses upon Courts of Inquiry ; great inconvenience has arisen from the want of it.

Changes suggested in  
Militia Law.

31st Clause. That the number of Officers composing a General Militia Court Martial shall not be less than five, instead of seven. It is often difficult to bring together seven officers to form a Court, and as five is all that, under certain circumstances, are required in the regular army, that number may be sufficient in the militia.

35th Clause. If this section alludes to a regiment called out in time of war or disturbance, by specifying the punishment, it is contrary to the 33rd section. In the latter part of it there is a mistake, it makes a Court Martial consist of an even number by which there might be an equal division.

36th Clause. It should be the commanding officer of the district, whoever he may be ; or in case of great emergency the "Senior Officer of Militia."

37th Clause. Officers of the line should be exempt from having troops billeted upon them; it brings them into too close contact, a thing much to be deprecated, and is injurious to discipline.

43rd Clause. Your Committee consider this as one of the most important clauses in the act, and recommend that it be made compulsory.

48th Clause. Reserve Battalions might be dispensed with ; in hardly any case are they formed, and it is bringing out old men once a year to no purpose. Should circumstances be such as to require their assistance, every man in the country able to stand might be expected to turn out of his own accord. Their principal use now, is, to allow veteran officers to retire from the service, retaining their rank, which might be arranged without them.

53rd Clause. The exemption money required from aliens, to be twenty shillings, the same as from Tunkers, Quakers, &c. It is reported to your committee from several quarters, that it is desirable that some provision should be made by law, which would have the effect of restraining militia men from using abusive and insolent language to officers whilst off duty. These gentlemen are often exposed to disagreeable scenes, in consequence of having acted strictly and conscientiously. When called out, they are bound to enforce discipline, and should not after the service is over, be liable to insult for having done so.

The addition before alluded to, and to which your committee attach the very highest importance, is that of a clause rendering it obligatory upon every commanding officer of militia to call out his regiment or a portion of it, not less than one-third, for fourteen consecutive days, once every year for the purpose of instruction.

Under the plan as at  
present in operation  
the Militia a body  
only in name.

It must be needless for the committee to point out the absolute necessity of this clause, for the formation of an efficient Militia. The present system by which they are assembled for one day, does not pretend to any object beyond that of calling the roll, which the Captains might do as well in their respective townships. It is an undeniable fact, that the Militia is a military body only in name—that under the present plan, it never can be

more—that it differs from a mob only in being assembled according to law, and composed of respectable persons anxious to do good service if there was an opportunity, for which object they would be equally efficient, if, instead of being accompanied by a number of gentlemen bearing military designations, they were called the *posse comitatus* and were headed by the Sheriff.

Until lately the defects of the system did not force themselves upon public notice, the country was at peace and the services of the Militia were not needed, but this state of things exists no longer. It is matter of notoriety that the Province has been invaded by bands of assassins, and plunderers, collected, armed, and organized in the neighbouring Republic, whose authorities have stated that the law gave no power to restrain them. Your Committee have no reason to suppose that the thirst for plunder which actuated these Brigands is diminished, or the power of the law increased on the other side of the Border, we must therefore look for security in nothing but our own power to chastise aggression.

That these inroads were invariably repulsed is most creditable to the gallantry of the militia, but fortunately for these brave men, they went against others as undisciplined as themselves, under their valour, we owe our safety to the lucky circumstance that bad as our system was, that of our neighbors was not better.

It has been stated that the clause now proposed will be unpopular: supposing for a moment this to be the case, your committee cannot consider it as a reason for rejecting what is in itself prudent and just. Almost every Legislative measure has been unpopular with some, and in framing a law of this nature, more particularly situated as we are, the object must be to protect all, not to gain favour with a few.

The object should be to protect all and not to seek the favor of a few.

Your Committee, however, are happy to say, that they do not entertain this fear, having consulted many officers of Militia, by far the greater part have stated as their opinion, that giving them pay, rations, and billets fourteen successive days in a year, choosen with reference to their agricultural occupations, would not be really inconvenient to the militia.

Militia might be trained 14 days in a year without inconvenience.

### PROPOSAL.

It will be observed that excepting the above addition, your committee have not recommended any very important change in the law. The system of annual training once adopted and the 43d clause made compulsory, they feel convinced it is sufficient to enable that noble body, the Militia of Upper Canada, to contend successfully, not merely against the Banditti they have lately encountered, but a regularly organized enemy, should such ever be drawn up against them. The suggestions of your committee have, therefore, principally for their object, the enforcement of that law, which the present means have not been sufficient to ensure.

They propose that the Adjutant General should spend part of every summer, and the Assistant Adjutant General the like period (two months for example) in inspecting the different Regiments of Militia. He would naturally take the opportunity of visiting as many as possible, during the annual training, and as probably all would not be out at exactly the same time, he might have three, perhaps four weeks for that purpose. Your Committee would particularly recommend to his attention, the 13th section, which they consider highly important, also a personal acquaintance, if pos-

Proposals by the Committee.



sible, with those gentlemen likely to be recommended for commissions. In a rising country like this, a knowledge of those who are to be officers, is of more consequence, than of those who actually hold the rank. Should he arrive at the Head Quarters of a Regiment when the period of permanent duty had expired, it might be considered a hardship, again to bring out men who had lately been dismissed ; in that case, he should assemble those who had not attended it, and *all* the officers ; after his return he should make a report to His Excellency the Lieutenant Governor of the state of the force—the capabilities of officers, and such other observations as he might consider necessary.

Further proposals of  
Committee.

A field officer of the  
line recommended  
to be in each District  
for superintending  
the Militia.

Your Committee further propose that the Province of Upper Canada be divided into eight districts, each to be commanded, as far as the Militia is concerned, by a field officer of the line ; that all returns, reports and official correspondence between the militia and the Adjutant General, should pass through him. That he should be responsible for these returns being made out according to a prescribed form, and transmitted at the regulated periods. All money s, however, such as fines, fees, &c., to be collected by the *Colonel* of each regiment, and forwarded *direct by him* to the Receiver General. That all recommendations for promotion or appointment should bear his signature, as well as that of the *Colonel* of the regiment, and that he should accompany it with such remarks as he might consider necessary ; that the period of annual training in his district should be fixed by him, after consulting with the officers commanding regiments, and with reference also to the agricultural occupations of the men ; that he should personally superintend these drills, and also those of the officers, and non-commissioned officers ; in short that he should make himself so thoroughly acquainted with the force under his command, its nature and feelings, as to be able at all times to give to the Lieutenant Governor whatever information respecting it he might require.

Your Committee are of opinion that great benefit will result from the employment of such an officer, residing in the district, and acquainted with all the Colonels of regiments, probably with most of the officers ; he would see that the law regarding the transmission of returns was strictly complied with, and until this easy, though much neglected object is attained, it is vain to hope for any thing like system or regularity.

As the correspondence of the militia will pass through his hands, he would take care it was put in an official shape, and that no irrelevant matter, which now takes up uselessly much of the time of the officer, was introduced.

It would be part of his duty to become acquainted with the candidates for commissions, free, as he would necessarily be from local partialities and friendships, which sometimes mar the clearest judgments, he would materially assist the recommendation of the officer commanding the regiment, and if, as has been asserted, the subject of appointment gives rise to much ill feeling amongst those passed over, it is to be hoped that it will be greatly lessened, when the odium must fall upon a stranger—at all events it will be of less consequence.

An Adjutant on per-  
manent pay recom-  
mended to be attach-  
ed to each regiment.

Your Committee further propose that an Adjutant, on permanent pay, be attached to each regiment, who should be able to devote his whole time and attention to his military duties. The utility of such an office is obvious, he could take charge of the drill of the regiment, and the instruction of the officers and non-commissioned officers ; he should know the residence of every one of these last, the returns would be made out by him, and he should sign them, together with the *Colonel* ; he should be to him and the Commander of the District, what this officer is to the Lieutenant Governor. In case of a sudden emergency, he would be ready at all times, by night or by

day. He should not absent himself from his district for more than a week, without leave from the Inspecting Field Officer, or for a longer period, without that of the General commanding. It must never be forgotten, that all the benefits to be derived from this measure (and they are great) will be lost, unless the strictest attention be paid to the selection of a proper person. It will probably be much sought after, when a salary is attached, and the utmost vigilance will be necessary to guard against abuse. Your Committee therefore propose, that no officer shall be appointed, or if he holds the situation now, shall receive pay for it without producing a certificate of competency, issued by a field officer in full pay, of the line, and doing duty in this country; which certificate shall not be granted until the officer issuing it, has seen the candidate manouvre a regiment and make out a statement. There are gentlemen settled in the country equal to the task, and they should have the preference; where there are none such, they must be brought from wherever they are to be found.

Your Committee are further of opinion, that great benefit would result from the appointment of a Sergeant Major on permanent pay, who should also produce, previous to being nominated, a certificate of competency for the office, signed as above.

Sergeant Major on permanent pay recommended.

With respect to the annual training so strongly recommended by your committee, they propose that it should be for fourteen days, the place to be fixed by the Officer Commanding the District—that the officers, non-commissioned officers and privates should receive the same pay, rations and billets, as troops of the line; that independently of the above-mentioned fourteen days, they should be allowed pay and rations for the time necessary to go from their homes to the place of rendezvous, and return, at the rate of 20 miles a day—that the number called out should be at least one-third of the regiment; in case that proportion did not volunteer, the remainder to be taken by ballot, including non-commissioned officers; the proportion of officers and non-commissioned officers to be . . . . That the Colonel of the regiment should have the selection of the officers to be called out, unless a whole company, or a very large proportion of it should volunteer, in which case it would of course be accompanied by its own; that after the due proportion of non-commissioned officers had been chosen, the remainder be allowed to volunteer, acting however, for the time as privates, and receiving pay as such. Where the regiments are not strong, it might often happen that the quota of two, three or four might be formed into one battalion, when the selection of the officer to command the whole, should rest with the field officer commanding the district.

Annual trainings proposed to be for fourteen days.

Details of measure.

In cases where the Colonel avails himself of the power vested in him by the 8th section of the militia law, those non-commissioned officers and privates who had been on permanent duty, to be exempt from its operation, except by their own choice.

Your Committee further propose, that whenever a non-commissioned officer is on military duty, such as warning evidences for a court martial, or the men to turn out, he should, whilst so employed receive the pay of his rank, in addition to the allowance granted, and that immediately. For this purpose the Colonel might be allowed to retain in his hands a certain portion of the fines, (one-half for example) accounting for it half yearly; or if that is thought objectionable, it might not perhaps, be expecting too much to hope, that an officer of his rank would advance it for the moment out of his own private funds.

Non-commissioned officers while on certain duties to be under pay.

This regulation is necessary and just; the duties of a non-commissioned officer are arduous, and for want of something of the sort, it has been found difficult to induce men to hold a situation which ought to have been an object of ambition.



Officers to furnish  
themselves with  
Books.

Your Committee further propose, that every officer of militia should be required to provide himself, within 12 months from the date of the order being promulgated, with the following books, viz :—

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### INFANTRY OFFICERS.

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General rules and regulations of the army, (latest edition.) Exercises and evolutions of the army.

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### CAVALRY OFFICERS.

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General rules and regulations of the army, (latest edition.) Instructions in military Equitation, and in the elements of field movements of cavalry.

This needs no remark. The Colonel in his annual report should state whether or no it has been complied with.

Heavy expense re-  
quired to carry re-  
commendation into  
effect.

In making these suggestions your committee have not been unmindful that a heavy expense will be necessary to carry them into effect ; but they are also convinced that they are absolutely indispensable, and that any less measure will be a mere deception. An extensive frontier cannot be defended without cost. They earnestly hope this commission may be the means of calling the attention of Her Majesty's Government to this noble Province, the present condition of which, renders a liberal expenditure necessary, whilst its fertility, commercial resources and political importance leave no doubt, that such an outlay will prove profitable and wise.

All of which is respectfully submitted.

(Signed)

ARCH'D. McLEAN.

"

C. CHICHESTER, Lieut. Col.

*Chairman.*

"

HENRY SHERWOOD.

COMMITTEE ROOM,  
31st December, 1839.



General Return of Commissions not liable to fees, issued from this Department from the 19th December, 1837, to this date, specifying the several grades.

ADJUTANT GENERAL'S OFFICE,  
Toronto, 16th Nov. 1839.

RANK.	NUMBER.	
Colonel .....	22	
Lieutenant Colonel.....	39	
Major.....	37	
Captain.....	262	Commissions not
Lieutenant.....	320	liable to fees.
Ensign.....	290	
Adjutant.....	17	
Paymaster.....	8	
Surgeon.....	27	
Assistant Surgeon.....	12	
Quarter Master.....	17	
Total.....	1051	

(Signed)

RICHARD BULLOCK.

Adjutant General, Militia.

General Return of Commissions liable to Fees issued from this Department from the 19th December, 1837, up to this date, specifying the several grades.

ADJUTANT GENERAL'S OFFICE,  
Toronto, 16th Nov. 1839.

RANK.	NUMBER.	
Colonel.....	14	
Lieutenant Colonel.....	62	
Major.....	82	
Captain .....	611	Commissions liable
Lieutenant.....	749	to fees.
Ensign.....	749	
Adjutant.....	56	
Paymaster.....	30	
Surgeon .....	57	
Assistant Surgeon.....	14	
Quarter Master.....	61	
Total.....	2485	

(Signed)

RICHARD BULLOCK.

Adjutant General, Militia.



Appointments between 19th Dec. 1837 and 11th May, 1839.

Return of the number of Lieutenant Colonels, Captains and Ensigns, appointed to the Militia force from the 19th December, 1837, to the 11th May, 1839, (inclusive.)

ADJUTANT GENERAL'S OFFICE,  
Toronto, 7th Dec., 1839.

Lieutenant Colonels.....	93
Captains.....	827
Ensigns.....	971
Total....	1891

Return of the number of Lieutenant Colonels, Captains and Ensigns appointed to the Militia force, from the 12th May, to the 6th December, 1839, inclusive.

Lieutenant Colonels.....	8
Captains.....	46
Ensigns.....	68
Total....	122

ADJUTANT GENERAL'S OFFICE,  
Toronto, 7th Dec., 1839.

GENERAL RETURN of Persons proceeded against for delinquences against the Militia Law on the 4th June last, with the amount of fines levied for same, specifying the cause.

ADJUTANT GENERAL'S OFFICE,  
Toronto, 21st Nov. 1839.

Delinquences.

CORPS.	Persons absent without leave on 4th June 1839.	Persons complained against as per return 1st Sept. 1839.	Fines levied as per returns 1st September, 1839.		
			£	s.	d.
1st Prescott.....	45	No Return	0	0	0
2nd Do .....	0	do	0	0	0
1st Glengary.....	24	do	0	0	0
2nd Do .....	15	do	0	0	0
3rd Do .....	11	do	0	0	0
4th Do .....	50	do	0	0	0
1st Stormont.....	2	do	0	0	0
2nd Do .....	108	do	0	0	0
1st Grenville .....	0	do	0	0	0
1st Lanark .....	1	do	0	0	0
2nd Do .....	37	do	0	0	0
3rd Do .....	0				
1st Dundas .....	17	No Return	0	0	0
2nd Do .....	1	do	0	0	0
3rd Do .....	29	do	0	0	0
3rd Leeds.....	10	do	0	0	0
4th Do .....	39	do	0	0	0
7th Do .....	10	do	0	0	0
Carried forward.....	399		0	0	0

## GENERAL RETURN, &amp;c.—Continued.

CORPS.	Persons absent without leave on 4th June 1839.	Persons complained against as per return 1st Sept. 1839.	Fines levied as per returns 1st Sept. 1839.		
			£	s.	d.
<i>Brought forward</i> ....	399				
1st Carleton.....	59	No Return	0	0	0
2nd Do .....	0	do	0	0	0
1st Russell.....	10	do	0	0	0
1st Frontenac .....	284	do	0	0	0
2nd Do .....	120				
3rd Do .....	65	No Return	0	0	0
1st Addington.....	16	do	0	0	0
2nd Do .....	5	do	0	0	0
1st Lenox .....	7	do	0	0	0
2nd Do .....	30	do	0	0	0
1st Hastings .....	33	20	1	10	0
2nd Do .....	0	No Return	0	0	0
3rd Do .....	18	do	0	0	0
4th Do .....	23	do	0	0	0
1st Prince Edward.....	14	do	0	0	0
2nd Do .....	40	do	0	0	0
3rd Do .....	4	20	9	5	0
4th Do .....	57	No Return	0	0	0
1st Northumberland.....	144	do	0	0	0
2nd Do .....	12	do	0	0	0
3rd Do .....	29	do	0	0	0
5th Do .....	0	do	0	0	0
1st Durham .....	63	do	0	0	0
2nd Do .....	28	do	0	0	0
1st East York .....	242	do	0	0	0
2nd Do .....	0	do	0	0	0
3rd Do .....	93	do	0	0	0
2nd West York .....	34	do	0	0	0
3rd Do .....	50	do	0	0	0
1st North York.....	23	do	0	0	0
4th Do .....	57	do	0	0	0
5th Do .....	0	do	0	0	0
6th Do .....	35	17	2	1	4
7th Do .....	72	No Return	0	0	0
8th Do .....	0	do	0	0	0
1st Simcoe .....	0	do	0	0	0
2nd Do .....	125	do	0	0	0
3rd Do .....	65	do	0	0	0
4th Do .....	0	1	0	7	6
1st Gore .....	37	No Return	0	0	0
2nd Do .....	75	do	0	0	0
5th Do .....	0	do	0	0	0
6th Do .....	0	do	0	0	0
7th Do .....	0	do	0	0	0
8th Do .....	7	do	0	0	0
10th Do .....	0	do	0	0	0
11th Do .....	27	do	0	0	0
12th Do .....	22	do	0	0	0
13th Do .....	24	7	3	2	0
1st Lincoln .....	62	No Return	0	0	0
2nd Do .....	78	do	0	0	0
3rd Do .....	81	12	6	3	6
4th Do .....	23	17	10	6	6
5th Do .....	56	No Return	0	0	0
1st Haldimand.....	42	do	0	0	0
1st Norfolk .....	15	do	0	0	0
2nd Do .....	22	do	0	0	0
2nd Oxford .....	29	do	0	0	0
3rd Do .....	18	25	17	16	10
4th Do .....	12	No Return	0	0	0
<i>Carried forward</i> .....	2995	119	£50	12	8

Delinquencies.



GENERAL RETURN, &c.—Continued.

CORPS.	Persons absent without leave on 4th June 1839.	Persons complained against as per return 1st Sept. 1839.	Fines levied as per return 1st Sept. 1839.		
			£	s	d
<i>Brought forward</i> .....	2905	119	£50	12	8
5th Oxford .....	2	12	6	5	0
1st Middelsex .....	125	No Return	0	0	0
2nd Do .....	72	do	0	0	0
3rd Do .....	55	do	0	0	0
4th Do .....	46	do	0	0	0
Middlesex Light Infantry .....	29	do	0	0	0
1st Huron.....	4	do	0	0	0
2nd Do .....	0	do	0	0	0
1st Kent .....	57	do	0	0	0
2nd Do .....	0	do	0	0	0
3rd Do .....	0	do	0	0	0
1st Essex .....	4	do	0	0	0
2nd Do .....	77	do	0	0	0
3rd Do .....	133	do	0	0	0
<i>Total</i> .....	3509	131	56	17	8

(Signed)

RICHARD BULLOCK,

Adjutant General, Militia.

ADJUTANT GENERAL'S OFFICE,  
Toronto, 9th Dec., 1839.

SIR,

With reference to your letter of the 7th instant, respecting the postage of this department, I have the honor to acquaint you that I paid the Post Master the sum of One Hundred and Fifty Five pounds, for the year ending on the 31st December, 1838 ; exclusively on account of the public service, although some of them were private, and confidential replies to queries I have occasionally felt myself constrained to put, regarding the character of persons recommended for appointments in the militia.

I have, &c.

RICHARD BULLOCK,

Adj't. Gen. Militia.

JOHN STUART, Esq.

Secretany to Committee of

Adjutant General's Department,

Toronto.

Statement of fees on Militia Commissions, Fines and Exemption Monies, accounted for by the Receiver General, as having been paid over to him, under Provincial Statute, 1st Vic., Chap. 8, Section 37.

HALF YEAR ENDING.	FEES ON COMMISSIONS			EXEMPTION MONEY.			TOTAL.			Fees, &c. accounted for by Receiver General.
	£	s.	d.	£	s.	d.	£	s.	d.	
30th June, 1838.....	0	0	0	36	0	0	36	0	0	
31st December, 1838.....	231	15	0	50	0	0	281	15	0	
30th June, 1839.....	527	15	0	58	13	1	586	8	1	
Total....	759	10	0	144	13	1	904	3	1	

N. B.—The amount paid into the hands of the Receiver General since 30th June last on account of Militia Commissions, and exemption money, cannot be stated by this department, until the close of the current half year.

(Signed) JOHN MACAULAY,

Inspector General.

INSPECTOR GENERAL'S OFFICE,

Toronto, 10th December, 1839.

General Return of Fees on Commissions which have been paid into the hands of Her Majesty's Receiver General, from the 1st of March to the 1st of September, 1839.

ADJUTANT GENERAL'S OFFICE, 9th Dec., 1839.

REGIMENT.	Field Officers.			STAFF.							Total amount received.	REMARKS.	
	Colonel.	Lt. Colonel.	Major.	Captain.	Lieutenant.	Ensign.	Adjutant.	Paymaster.	Surgeon.	Asst. Surgeon.	Qr. Master.		
4th Simcoe	1	1	0	4	5	5	1	0	0	0	1	£ s. d. 14 15 0	Adj. ranks as Lt. Incorrect return.
3rd Frontenac			0	1	4	4	0	1	0	0	0	7 10 0	
Total.	1	1	0	5	9	9	1	1	0	0	1	22 5 0	

Proper return not

Proper return not made.

No other returns received for the half year ending 1st September, 1839. Several officers have intimated to me by letter, that they have paid into the hands of the Receiver General, the amount or part of the amount on the commissions received from this department, but I cannot consider those in the light of returns.

(Signed) RICHARD BULLOCK,

Adj't. Gen. Militia.



*Statement of monies received by the Hon. John Henry Dunn, Her Majesty's Receiver General of the Province of Upper Canada, to the 19th day of November, 1839, inclusive, for and in respect of commissions, exemption monies and fines, under the Militia Act, 1st Victoria, chapter 8, clause 37.*

## COMMISSIONS.

DATE OF RECEIPT.	FROM WHOM RECEIVED.	WHAT REGIMENT.	AMOUNT RECEIVED.		
			£	s.	d.
1838.					
July 5,	The Hon. J. Kerby....	Queen's Niagara Fencibles..	31	15	0
" 30,	Col. J. S. Macaulay...	Unattached .....	1	10	0
" 7,	Col. Baddelly.....	" .....	1	10	0
Aug. 20,	Lieut. Col. H. Nelles...	4th Lincoln Militia.....	1	5	0
" 24,	Major McGrath.....		3	5	0
" 28,	Dr. Diehl.....	Inspector Hospitals.....	1	0	0
Sep. 1,	Lt. Col. Tho's. McKay.	1st Russel Militia.....	1	10	0
" 5,	Capt. Donald Murray..	1st Grenville do .....	2	5	0
" 7,	Capt. J. Bland.....	Brockville Artillery.....	2	5	0
" "	Capt. Jacob Bonter....	1st Hastings Artillery.....	2	5	0
" "	Major Harper.....	Queen's Marine.....	6	5	0
" 11,	Lt. Col. D. Bethune....	Unattached .....	1	5	0
" 21,	Charles Biggar.....	2d regt. Prince Edw'd. Militia.	10	0	0
" 29,	Col. Chalmers.....	5th regt. Gore.....		15	0
Oct. 11,	Col. Salmon.....	3rd Norfolk.....	1	10	0
" "	Col. Bullock.....	1st Lenox.....		15	0
" 12,	Col. W. Dickson.....	4th Gore.....	1	10	0
" "	Rev. W. Grasett.....	G. R. Grasett, Unattached...		10	0
" 19,	Capt. J. McEwan.....	Gananoque Artillery.....		15	0
" 20,	Col. Chalmers.....	5th Gore.....	1	10	0
" 23,	Lt. Col. Turnbull.....	1st Hastings.....	7	10	0
" 24,	Col. E. G. O'Brien....	3rd Simcoe Militia.....	3	15	0
" "	Col. T. M. Jones.....	2d H. M.....	12	10	0
" 26,	Capt. James Harper...	Provincial Marine.....		15	0
Nov. 3,	Col. K. Cameron.....	9th North York.....	3	15	0
" 5,	Col. Ketcheson.....	4th H. Militia.....	16	15	0
" "	Col. Wm. Nelles.....	1st Haldimand.....		15	0
" "	Col. Bullock.....	1st Lenox.....	7	10	0
" 7,	Capt. Murney.....	1st Hastings Rifle.....	2	5	0
" 8,	Cornet Leavens.....	1st do Cavalry..... }			
" "	Ensign Filliter.....	1st do Infantry..... }	1	10	0
" 20,	Capt. Geo. Rykert....	St. Catharines Cavalry.....	2	5	0
Dec. 3,	Col. James Barwick....	3rd Oxford.....	9	15	0
" "	Col. Wm. Holcroft....	5th do .....	27	10	0
" 4,	Col. Duncan Cameron..	1st North York.....	24	0	0
" 12,	Lt. Col. Creighton....	Unattached .....	1	5	0
Oct. 27,	Capt. G. H. Baker....	Bytown Volunteers.....	2	5	0
Dec. 24,	Lt. Col. J. W. Little...	1st Kent.....	2	5	0
" "	Col. Moberly.....	4th Simcoe.....	1	10	0
" 28,	Col. Brigham.....	1st Oxford.....	3	10	0
" "	Col. Ketcheson.....	4th Hastings.....	5	15	0
" 31,	Col. J. Chisholm.....	7th Gore.....	21	10	0
1839.					
Jan. 2,	Col. Bullock.....	McMullin, Unattached.....		15	0
" "	Lieut. James Cook....	Queen's own.....		15	0
" "	Surgron Turquand....	1st Oxford.....		15	0
" 10,	Col. G. Chisholm.....	8th Gore.....	25	5	0
" 15,	Col. S. Dorland.....	1st Lennox.....	12	10	0
" "	Col. James Cotter....	3rd Prince Edward.....	28	15	0
" "	Col. A. T. Kirby.....	11th Gore.....	12	0	0
" 28,	Lieut. J. Johnson....	Provincial Marine.....		15	0
Feb. 23,	Lieut. Col. Chewett....	1st West York.....	19	10	0
" 25,	Tho's. Markland.....	1st Frontenac.....	9	5	0
" 28,	Lt. Col. James Morris..	3rd Leeds.....	16	10	0
March 6,	Lt. Col. Chewett.....	1st West York.....	1	10	0
Carried forward.....£			360	0	0

## COMMISSIONS.—Continued.

DATE OF RECEIPT.	FROM WHOM RECEIVED.	WHAT REGIMENT.	AMOUNT RECEIVED.
1839.		<i>Brought forward....£</i>	360 0 0
March 7	Col. J. Bostwick .....	3rd Middlesex.....	2 5 0
.... do	Lieut. Col. Kirby.....	1st Frontenac Militia .....	2 5 0
.... 8	Col. Marks.....	3rd Frontenac .....	21 5 0
.... 12	Col. Burwell.....	2nd Middlesex.....	10 10 0
.... do	Lieut. Col. Thomson.....	8th North York.....	7 15 0
.... 13	Col. Prince.....	3rd Essex .....	20 15 0
.... do	Col. Draper .....	2nd North York.....	17 15 0
.... 18	Capt. Richard Denison...	1st West York Cavalry.....	0 15 0
.... 21	Lieut. Col. K. Cameron...	2nd Battalion Incorporated ....	1 5 0
.... 25	Col. Wilkins.....	2nd Prince Edward.....	6 15 0
.... do	Capt. R. McDonald.....	Queen's Huzzars .....	2 5 0
.... 26	Col. B. Carley .....	4th Leeds .....	9 0 0
.... do	Lieut. Col. Hill.....	4th Incorporated.....	1 5 0
.... 30	Lieut. Col. Bonnycastle...	Kingston Militia.....	6 5 0
	Col. Geo. Duggan.....	1st East York.....	11 15 0
April 1	Lieut. Col. De Rottenburgh	.....	1 5 0
.... 2	Col. H. Low.....	Independent Company .....	0 15 0
.... 4	A. Durnford, Esq. ....	Queen's Light Infantry.....	1 5 0
.... 3	Lieut. Col. Yonge.....	2nd Battalion Incorporated ....	1 10 0
.... 4	Lieut. Col. Campbell ....	5th Northumberland Militia....	9 10 0
.... do	Capt. D. Boulton .....	Northumberland .....	0 15 0
.... do	Geo. S. Boulton .....	2nd Regt. Durham.....	0 15 0
.... 5	Col. Kingsmill.....	1st Durham .....	19 15 0
.... 6	Capt. A. Armstrong.....	Lloyd Town Indep't. Company.	0 15 0
.... do	Major McGrath.....	1st Incorporated Troop .....	2 5 0
.... 10	Col. P. Vankoughnet....	3rd Prov'l. Battalion.....	11 15 0
.... 13	Geo. Henderson.....	4th Battalion Incorporated.....	3 15 0
.... 16	Henry Jessop .....	2nd Prov'l. Battalion .....	21 10 0
	Lieut. Col. Gowan.....	9th Prov'l. Battalion .....	2 0 0
.... 13	Major Elliott .....	Durham Volunteers .....	1 0 0
.... 17	Lieut. Col. Young.....	2nd Incorporated .....	0 15 0
.... 18	Lieut. Col. Ball .....	4th Middlesex.....	14 10 0
.... 25	Col. C. Small .....	4th North York.....	16 10 0
.... 27	Lieut. Col. Morris.....	3rd Leeds.....	1 10 0
.... 29	Capt. R. Martin .....	Independent Company .....	0 15 0
.... 30	Capt. W. Notman.....	Dundas Independent Artillery..	0 15 0
May 1	Lieut. Col. J. McDonald.	6th Leeds .....	1 5 0
.... 3	Major Scott.....	7th North York .....	14 5 0
	Surgeon Smith .....	Unattached .....	0 15 0
	Col. Burnham.....	1st Northumberland .....	1 10 0
.... 11	Capt. W. Beamish.....	Newcastle Incorporated.....	0 15 0
.... 13	Col. E. O'Brien.....	3rd Simcoe.....	6 0 0
.... do	Capt. J. B. Penels .....	3rd Incorporated Colored.....	0 15 0
.... 17	Colonel Prince .....	3rd Essex .....	8 5 0
.... do	Lieut. Col. Wright.....	3rd Kent.....	27 0 0
.... 21	Lieut. Col. McNab.....	1st Battalion Incorporated ....	1 5 0
.... 23	Capt. J. Pringle.....	Cornwall Artillery .....	1 10 0
.... 28	Capt. Rich .....	Galt Volunteers.....	2 5 0
.... 29	Lieut. Wm. Haycock...	Provincial Marine.....	0 15 0
June 3	Major Gourley .....	1st Incorporated .....	20 15 0
.... 11	Col. E. G. O'Brien.....	3rd Simcoe.....	1 10 0
.... 12	Lieut. Colonel J. Kirby..	1st Frontenac .....	14 5 0
.... 15	Capt. R. Martin.....	Cayuga Independent Company..	2 5 0
.... 14	Colonel Nelles.....	4th London .....	12 5 0
April 20	Brooke Young.....	.....	2 5 0
.... 24	Col. O'Brien.....	.....	2 5 0
.... do	Lieutenant Colonel.....	1st Hastings .....	9 15 0
June 19	Captain Farrell.....	Lake Erie Volunteers .....	2 5 0
.... do	Col. J. Barwick .....	3rd Oxford.....	4 5 0
.... 21	Col. MacAulay.....	2nd Frontenac .....	20 0 0
.... 22	Paymaster Jessop.....	4th Incorporated .....	5 5 0
.... 28	Captain Hervey .....	Brockville Light Dragoons....	1 5 0
July 2	Lieut. Col. Smally.....	6th North York .....	17 5 0
.... 3	Lieut. Col. Osborne.....	9th North York .....	15 0 0
.... 10	Lieut. Kirby .....	Frontenac .....	0 15 0
.... do	Adjutant General .....	Royal Foresters.....	1 10 0

Carried forward.....£ £794 0 0



COMMISSIONS.—Continued.

DATE OF RECEIPT.	FROM WHOM RECEIVED.	WHAT REGIMENT.	AMOUNT RECEIVED.
1839.		<i>Brought forward..£</i>	794 0 0
July 20	G. S. Boulton.....	5th Northumberland.....	10 0 0
.... 25	Lieut. Col. Gamble.....	3rd West York .....	16 10 0
Aug. 10	Lieut. Col. McDougall.....	1st Lincoln.....	13 5 0
.... do	Col. Wright .....	3rd Kent .....	0 15 0
.... 12	Col. Moberly .....	4th Simcoe.....	12 10 0
.... 13	Capt. A. McDonell .....	Whitby Indep't. Company.	3 0 0
.... 17	Capt. G. B. Hall .....	Walpole do .....	0 15 0
.... do	Col. Kingsmill .....	3rd Battalion Incorporated	21 5 0
.... 27	Colonel Rapelge.....	1st Norfolk .....	12 10 0
.... do	Colonel Wilkins.....	2nd Prince Edward .....	9 10 0
Sept. 14	Colonel Moberly .....	4th Simcoe.....	0 15 0
.... 17	Colonel Marks .....	3rd Regiment Frontenac..	7 10 0
.... do	Colonel Pringle.....	Cornwall Artillery .....	0 15 0
.... do	Colonel Turner.....	Staff Ass't. Sur. Finlayson	0 10 0
Oct. 4	Capt. Richey .....	Belleville Indep't. Comp'y	1 0 0
.... 24	Capt. R. Harvey.....	Brockville Lt. Dragons..	2 0 0
.... 28	Colonel Moberly ..	4th Simcoe .....	3 0 0
.... 31	Colonel Munro.....	1st Grenville Militia .....	1 10 0
Nov. 11	Lieut. Col. McDougall.....	1st Lincoln.....	3 15 0
.... 8	Lieut. Col. J. Ewart.....	9th Gore.....	1 5 0
.... 18	Geo. Henderson .....	4th Battalion Incorporated	6 5 0
.... 19	Lieut. Col. Gilbert .....	2nd Regiment Norfolk. ..	17 0 0
Total fees on Commissions.....£			939 5 0

EXEMPTION MONEYS.

			£	s.	d.
1833.					
June 13		2nd Regiment Lincoln.....	7	0	0
.... 16	Col. W. Servos.....	1st Regiment Lincoln.....	29	0	0
Aug. 17	Colonel Nelles .....	4th Lincoln.....	41	0	0
.... 27		1st Regiment Haldimand.....	7	0	0
Oct. 11	Colonel Salmon .....	3rd Norfolk.....	2	0	0
1839, April 25	Colonel Small.....	4th North York .....	7	0	0
June 21	Colonel S. Street.....	3rd Lincoln.....	51	13	1
July 2	Lieut. Col. Smalley.....	6th North York .....	3	0	0
.... 10	Capt. Adward Evans....	Rainham Independent Comp'y.	19	10	0
.... 31	Colonel Kitchenson.....	4th Hastings.....	5	10	0
Sept. 20	Colonel Nelles .....	4th Lincoln .....	43	0	0
Oct. 8	Capt. Thomas Saunders..	6th Gore.....	3	0	0
Nov. 19	Lieut. Colonel Gilbert ...	2nd Regiment Norfolk.....	22	0	0
Total Exemption Money.....£			240	13	1

FINES.

			£	s.	d.
1839.					
Sept. 14	Colonel Turnbull .....	1st Hastings .....	0	15	0
.... do	Col. Moberly.....	4th Simcoe .....	0	7	6
.... 17	Colonel Marks .....	3rd Regiment Frontenac .....	8	10	0
.... 20	Lieut. Col. Nelles.....	4th Lincoln .....	13	14	2
Oct. 16	Colonel Cotter .....	3rd Prince Edward .....	9	5	0
.... 18	Major D. L. Fairfield....	4th Prince Edward .....	17	5	0
Nov. 13	Colonel Fergusson.....	13th Gore .....	5	12	0
.... 19	Lieut. Col. Gilbert .....	2nd Regiment Norfolk.....	19	7	0
Total Fines.....£			74	15	8

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 RECAPITULATION.

Fees on Commissions .....	£ 939	5	0
Exemption Monies .....	240	13	1
Fines... ..	74	15	8
Grand Total.....	£1254	13	9

(Signed)      JOHN H. DUNN,

Receiver General's Office,  
Toronto, Nov. 29, 1839.*Receiver General.*


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 APPENDIX No. 5.

OF

**SECOND REPORT OF GENERAL BOARD.**


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 INVESTIGATION COMMISSION.

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*Report of Committee No.2, on the Office of the Secretary of the Clergy Corporation.*


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CLERGY CORPORATION OFFICE,  
Toronto, 15th Nov., 1839.

SIR,

I beg to enclose you answers to 13 of the queries transmitted in your letter of the 5th inst, for the information of the committee on this office.

The answers to No's 12 and 14, will take some time to prepare, but they shall be sent in with as little delay as possible.

I am,

Sir,

Your ob't. servant,

(Signed)      T. BAINES.

T. W. BIRCHALL, Esq.

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 Answers to queries proposed by committee No. 2, respecting the Clergy Corporation office.

No. 1. You are Secretary to the Clergy Corporation, when were you appointed, and under what authority do you now act?—*Ans.* In May, 1833 I was appointed by the late Bishop of Quebec and Corporation, and approved by His Excellency Sir John Colborne, under this authority I now act.

Appointed by  
Bishop of Quebec.



Was Chief Clerk  
in Crown Lands Of-  
fice.

When elected I also held the situation of senior clerk in the Commissioner of Crown Lands Office, and it was then arranged that I should hold both situations.

In leaving the  
Crown Lands office  
lost £150 per annum

After I had examined the accounts, I was satisfied from the experience I had gained in land matters, as emigrant agent, and in the Commissioners office, that if more active means were used, that the annual receipts would be much increased, I laid the matter before the Lieutenant Governor, who, after examining my statements, was pleased to order in March, 1834, that I should leave the Commissioners office and attend to the Corporation office only, and I beg to call the attention of the committee to the fact that by this arrangement I eventually lost £150 per annum.

No. 2. Is there still a Corporation in existence?—*Answer.* I respectfully beg to refer to the Lord Bishop of Toronto, as I am not in possession of such information as will enable me to reply to this question.

Instructions.

No. 3. What are your instructions and what do you consider the duties of your office?—*Ans.* My instructions are to collect the rents in the best manner I could devise; no particular plan or method of collection was ever given me; the amount I collected in 18 months after I commenced, exceeded the amount received by my predecessors in eleven years; with this circumstance, Sir John Colborne and the present Bishop of Toronto were acquainted. I have, therefore, been left to act entirely on my own judgment and responsibility in collecting the rents. Besides receiving the rents, I have to report on all petitions respecting the purchase of Clergy Reserves; sometimes to examine into the titles of the petitioners to settle disputes regarding claims; to answer inquiries made by letter respecting Reserves, and all personal applications made at the office; to write circulars to the different lessees, and to keep an open account for every lot, many of which are owned by four individuals.

No. 4. To whom do you pay over the monies you receive in the course of your official duties?—*Answer.* To the Receiver General.

No. 5. Are your accounts audited, and how often?—*Ans.* My accounts are audited half yearly.

Pay over Monies to  
Receiver General  
always within the  
half year.

No. 6. At what period do you pay over the sums, you from time to time receive?—*Ans.* If the receipts are large I pay them over monthly, if not in two or three months, but pay all up by the end of the half year.

Checks upon money  
matters.

No. 7. What are the checks by which your money transactions are tested?—*Ans.* Every half year I hand over to the Inspector General the book in which the name of the Lessee is entered, the lot and the amount he pays; I also transmit a copy of the same to the Lieutenant Governor.

Amounts received.

No. 8. What has been the amount of your receipts for the last four years?—*Ans.* In 1836, £2,379; in 1837, £1,998; in 1838, £1,078; to October, 1839, £2,879.

Public Monies depo-  
sited in Bank of U.  
Canada.

No. 9. Where do you keep the public monies received by you from time to time, before you pay the same over?—*Ans.* Generally in the Bank of Upper Canada.

Amount of Salary.

No. 10. What is the amount of the salary you receive and the contingencies of your office?—*Answer.* Salary £300 currency, per annum; contingencies about £35.

I beg to call the attention of the Committee to the fact that I have never charged for any of the Losses I have unavoidably sustained in the office, either by forgeries, Truscott's notes, &c., or by the unavoidable losses that all receivers of large sums of money are subject to.

subjected to certain losses.

Security.

No. 11. Do you give any security, if so, in what amount and to whom?

*Answer.* I give security to the amount of £2,000.

No. 12. What is the amount of rents in arrear for Clergy Reserves, state the different lots, and the amount for which each individual (by name) is in arrear?—*Answer.* A statement is herewith submitted (marked A.)

Manner of keeping accounts.

No. 13. What is the system on which you keep the account in your office?—*Answer.* Accounts are opened for every leased lot by Dr. and Cr.

14. What is the present number of Reserves and the amount annually accruing for rent?—*Answer.* No. of leased Reserves, see statement annexed (marked No. 2.) For the annual amount see statement annexed to question No. 15.

No. 15. What measures have been taken to recover the rents in arrear for Clergy Reserves?—*Answer.* In consequence of my statement to the Lieutenant Governor in 1833, an inspection in 1834 of all leased reserves took place, and the Lessees were then informed that the back rents must be paid up without any further delay, with this order many complied; but as the greater number neglected doing so, I adopted the plan of writing from time to time expostulatory or warning letters, either stating that I should return them to the Government as defaulters, or recommended them if they could not pay all, to pay what they could, and thus save themselves from being included in the defaulters list.

Measures made use of to recover rents in arrear.

In writing these letters, I was guided by the situation of the lot, if in a Township in the interior, far from roads or navigable waters, or if the Lessee was poor and had a large family, I took any thing he could pay; but if the lot was in a township well situated I pressed for payment.

To a number of influential persons including merchants, post masters, &c. in every district, I send from time to time lists of lots on which the rents are due, for the purpose of being distributed, and thus alarming the Lessees. In some instances when the Lessees have made large improvements, I take their notes, and allow them to pay them by instalments.

Sometimes I advertise the lots in the papers, calling on the persons residing on them to produce their titles.

In a few instances, I have authorised responsible persons to collect rents for me; in fact being aware that it was almost impossible to collect them by legal proceedings, I have tried every plan I could devise, and assumed every responsibility for the purpose of getting in the rents.

For the result of the means I employed I beg to refer to the following statement.



Statement respecting the receipt of rents on Clergy Reserves.

BY WHOM COLLECTED.	IN WHAT TIME.	AM'T. COLLECTED.	YEARLY AVERAGE.
		£ s. d.	£. s. d.
Mr. Heward.....	8 years.	1,483 0 0	186 0 0
Mr. Markland.....	4½ "	3,705 0 0	824 0 0
T. Baines.....	6½ "	16,938 0 0	2676 0 0
Total in 12½ years.....	£	5,188 0 0	
Total in 6½ years.....	£	16,938 0 0	

(Signed) T. BAINES.

CLERGY CORPORATION OFFICE,  
Toronto, 15th November, 1839.

Situation of certain reserved Lands.

Although the committee have confined their queries to the situation of the Leased Reserves only, I think it my duty to bring before them the position of a large number of Reserves, consisting of the most valuable Lots, and extending over the whole of the Province. On these lands people have been residing for many years, have made large improvements, even to the extent of clearing 50 acres it is true that they have no legal claim, but upon inquiry, it will generally be found that the parties who first took possession made application either to the Government, to the agents of the corporation or to the late Commissioner of Crown Lands; the greater portion of the lots are not now in the hands of those who first took possession, but have been sold to emigrants and others, who purchased, supposing from the improvements made, that the titles of those in possession were correct.

(Signed) T. BAINES.

TORONTO, 19th November, 1839.

SIR,

I have the honor to acknowledge your letter of the 18th inst., requesting on the part of the Committee No. 2, of the commission appointed by His Excellency the Lieutenant Governor, for examining the state of different public departments, a reply to the following question.

Foundation of the Clergy Corporation.

Is the Clergy Corporation still in existence, if so, of whom does it consist? What business is conducted by it and in what manner? or if not, when and how did it cease to exist?—*Answer.* Application was made to the Imperial Government by the first Bishop of Quebec, soliciting that the clergy in a corporate capacity might be entrusted with the power of leasing the Clergy Reserves. Accordingly the Corporation for managing the Clergy Reserves in Lower Canada, was established by an instrument under the great seal of that Province in 1816; which instrument had been originally draughted in that colony by the Law Officers of the Crown. This draught was sent to the Secretary of State for the Colonies, Lord Bathurst, for the approval of the King's Government, and it was returned with its sanction, and an order to Sir John Sherbrooke to cause letters patent of incorporation to be issued in terms of the draught; a similar instrument at the instance of the Bishop was recommended by the Executive Council of this Province on the 20th October, 1818, and was made patent under the great seal of Upper Canada on the 30th April, 1819; since that time greater facilities have been afforded to the issue of leases, and their number has in consequence rapidly increased. The Corporation still exists, though its operations have been for sometime suspended at the desire of Government, expressed through His Excellency Sir

John Colborne; it being deemed in expedient to multiply leases, pending the expected final settlement of the Clergy Reserve question.

For the special powers conferred upon the Corporation, consisting of the Bishop and the Clergy, I most respectfully refer to the charter.

I have, &c.

(Signed) JOHN TORONTO.

The Hon. WILLIAM ALLAN,  
Chairman, &c.



**A.**

UPPER CANADA.

STATEMENT shewing the amount in arrear for rents of Clergy Reserves, the different lots, and the amount for which each individual is in arrear.

NAME.	Lot.	Con.	TOWNSHIP.	AMOUNT DUE.		
				£	s.	d.
David Brown.....	2	1	Mountain.....	88	17	9
Samuel Gainsey.....	9	1	do .....	86	7	6
Daniel Gainsey.....	9	3	do .....	86	7	6
John Gainsey.....	10	2	do .....	82	17	6
Alexander McDonell.....	27	14	Lancaster .....	86	17	6
Allan McMillan.....	21	13	do .....	76	17	6
Alexander McMillan.....	36	13	do .....	72	17	6
Alexander McMillan.....	35	14	do .....	72	7	6
Kenneth McKaskill.....	17	16	do .....	87	7	6
John McDonell.....	29	10	do .....	77	17	6
James McGregor.....	W. ½ 8	6	Kenyon .....	26	7	6
Alexander McDonell.....	9	2	do .....	62	15	0
Donald McRae.....	W. ½ 9	4	Lancaster .....	23	0	0
John McDonald.....	W. ½ 10	4	do .....	23	0	0
Finlay McRea.....	E. ½ 9	4	do .....	23	0	0
John McDonald.....	11	4	do .....	46	0	0
do do .....	E. ½ 10	4	do .....	23	0	0
Evan McMillan.....	31	17	do .....	61	15	0
Evan McMillan.....	17	17	do .....	71	15	0
John McDonell.....	32	10	do .....	59	5	0
Alexander McDonell.....	88	5	do .....	59	15	0
Alexander McDonell.....	38	6	do .....	59	15	0
Donald McMullan.....	16	7	Finch.....	63	15	0
Kenneth McLean.....	17	2	do .....	39	5	0
Thomas Hall.....	2	1	Caledonia.....	25	0	0
Duncan McCall.....	9	9	Charlottenburgh...	43	15	0
William Wait.....	10	3	Hawkesbury.....	12	15	0
Ronald McDonald.....	10	1	Charlottenburgh...	35	10	0
Donald Campbell.....	9	2	do .....	31	10	0
John Crysler.....	38	2	Osnabruck.....	8	0	0
John Crysler.....	A.	2	do .....	8	0	0
Arch'd. McGillis.....	8	5	Lancaster .....	31	10	0
John McDonell.....	7	5	do .....	31	10	0
John McDonell.....	7	4	Hawesbury.....	20	0	0
Elisha Hollister.....	22	4	Osnabruck.....	31	10	0
John McLellan.....	12	7	Lochiel .....	31	10	0
Angus McDonell.....	31	2	do .....	30	10	0
Patrick O'Brian.....	17	1	Cumberland.....	68	5	0
McKay & Dole.....	9	1	Gloucester.....	18	12	6
Alonzo Bangs.....	17	3	Hawkesbury.....	47	5	0

Carried forward £ 1036 5 0



AMOUNT IN ARREAR FOR RENTS, &c.—*Continued.*

NAME.	LOT.	CON.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't. forward..£</i>	1936 5 0
Edward Dillon.....	16	5	Caledonia.....	47 5 0
Donald McIntyre.....	5	9	Osnabruck.....	11 5 0
Angus McLeod.....	19	9	W. Hawkesbury..	15 10 0
Robert Mullen.....	W. $\frac{1}{2}$ 16	3	Mountain.....	8 4
Robert Parker.....	E. $\frac{1}{2}$ 16	3	do .....	4 2
Joseph Larock.....	33	3	E. Hawkesbury...	14 0 0
Benjamin Wrathwell.....	19	1	Gloucester.....	11 10 0
Henry Winter.....	38	6	Cornwall.....	12 5 0
Henry Walker.....	26	3	E. Hawkesbury...	15 15 0
Hugh McLachlin.....	$\frac{1}{2}$ 10	7	W. Hawkesbury..	16 5 0
James Hughes.....	36	3	Alfred .....	8 15 0
E. Waite.....	3	5	Hawkesbury W...	14 15 0
John Morrison.....	30	4	Hawkesbury E...	8 13 9
Duncan Cameron.....	27	9	Lochiel .....	8 10 0
C. A. Low.....	17	1	Clarence .....	3 10 0
Robert Arburthnot.....	38	9	Cornwall .....	21 15 0
J. Griffith.....	22	4	N. Gower.....	12 10 0
Jabez Eaton.....	17	7	Bastard.....	80 12 6
John Farnum.....	21	8	do .....	73 5 0
R. Tackaberry .....	5	7	Yonge.....	20 0 0
Rice Honeywell.....	9	1	Montague .....	63 16 0
John Lee.....	11	2	Yonge .....	81 15 0
John Summers.....	S.W. $\frac{1}{2}$ 26	2	Wolford.....	8 16 3
John Sanderson.....	9	1	S. Gower.....	81 5 0
Wallis Sunderlin.....	5	10	Landsdown.....	81 5 0
William Caswell.....	15	12	do .....	77 10 0
Denis Hogan.....	2	3	Huntley.....	9 12 6
Job Olmstead.....	29	1	Marlborough.....	92 18 9
James Roche.....	9	4	Edwardsburgh...	81 5 0
Jabez Barnum.....	10	6	Bastard .....	80 0 0
Thomas Smyth.....	2	5	Elmsley.....	78 15 0
W. W. Baldwin.....	21	2	Elmsley.....	22 15 0
S. Wilson.....	9	3	S. Gower.....	75 0 0
Samuel Crippin.....	24	10	Leeds.....	92 5 0
John Gray.....	26	3	Yonge .....	91 18 5
German Sutherland.....	17	9	Bastard .....	53 5 0
Hugh Montgomery.....	10	4	Goulbourne .....	21 10 0
Still & Sloane.....	18	7	Edwardsburgh...	3 10 6
David Brown.....	19	9	Augusta.....	44 10 0
Oliver Church.....	26	8	Kitley .....	55 10 0
Robert Pepper.....	35	10	Elizabethtown...	35 10 0
Ziba M. Philips.....	27	1	Montague .....	48 15 0
Adam Gallagher.....	10	6	Bathurst.....	16 5 0
Seth Jaqua.....	38	8	Elizabethtown...	9 15 0
William Graves.....	38	10	do .....	44 6 0
William Graves.....	A. 10	10	Yonge .....	44 6 0
George Atkinson.....	17	7	Elmsley.....	19 5 0
Joshua Adams.....	17	5	Bastard.....	78 0 0
Thomas Alexander.....	9	3	Huntley.....	19 5 0
Robert Bradly.....	$\frac{1}{2}$ 34	6	Nepean .....	8 10 0
Wm. Buell.....	2	7	Leeds.....	40 1 3
James Byrnes.....	22	4	Nepean.....	19 5 0
William Lemon.....	25	7	Edwardsburgh...	39 10 0
William Barnett.....	$\frac{1}{2}$ 18	3	Nepean.....	7 17 6
Jared L. Sweet.....	5	8	Leeds.....	38 3 9
Stephen Andrews.....	9	1	Yonge.....	42 10 0
Duncan Christie.....	22	8	Oxford .....	10 10 0
Nathan Hicock.....	9	11	Landsdown .....	24 18 9
Simon Mott.....	32	10	Elizabethtown...	24 5 0
George Clark.....	2	3	March.....	15 15 0
John Church.....	2	5	Darling .....	15 15 0

Carried forward...£ 4137 9 5

AMOUNT IN ARREAR FOR RENTS, &c.—*Continued.*

NAME.	LOT.	CON.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't forward...£</i>	4137 9 5
Charles Spencer.....	27	6	Edwardsburgh ...	34 0 0
Allan Cooper.....	18	2	Yonge.....	7 17 6
John Crawford.....	2	9	Dalhousie.....	15 15 0
John Williams.....	34	10	Elizabethtown....	11 17 6
Asa Clothier.....	14	8	Oxford .....	15 15 0
Richard Cullen.....	5	10	Elmsley.....	12 5 0
Peter Bresee.....	26	2	Bastard .....	22 10 0
Truman Hicock.....	16	9	Leeds.....	31 10 0
Truman Hicock.....	15	8	Leeds.....	31 10 0
John Colman.....	30	2	Oxford .....	12 5 0
Hugh Dogherty.....	1	1	do .....	22 15 0
L. & M. Hyde.....	27	1	Nepean.....	1 18 9
John Seelye .....	18 & 19	4	Elizabethtown....	21 0 0
John McMurray.....	W. $\frac{1}{2}$ 37	2	Edwardsburgh ...	3 16 9
Annan Warner.....	28	11	Elizabethtown....	8 15 0
Annan Warner.....	27	11	do .....	31 10 0
Nicholas Dooling. ....	18 & 19	8	Edwardsburgh ...	12 5 0
Walter Adams.....	26	front	Yonge.....	64 2 6
John Eastman.....	23	1	N. Gower.....	14 15 0
David Campbell.....	N.W. $\frac{1}{2}$ 5	8	Drummond .....	10 12 6
Thomas Fowler.....	5	2	Kitley .....	15 15 0
John Ferguson.....	26	10	Montague .....	8 15 0
Patrick Gilhuly.....	27	7	do .....	12 13 9
John McDonell.....	22	2	Landsdown .....	18 6 10 $\frac{1}{2}$
William Good, sen.....	7	4	N. Gower .....	12 5 0
Edward Richards.....	8	7	Yonge.....	20 0 0
Mary Hughes.....	5	6	Dalhousie .....	22 15 0
John Slack.....	24	9	Yonge.....	31 10 0
Luke Healey.....	26	6	Montague .....	15 15 0
Leonard Wiltzie.....	16	8	Yonge .....	8 18 6
William Hand.....	5	6	Kitley .....	15 15 0
Thomas Wheelaughan.....	38	2&3	Elizabethtown....	26 0 0
John Johnson.....	S.W. $\frac{1}{2}$ 17	2	S. Crosby .....	13 15 0
Thomas Wheelaughan.....	A. 2&3	3	Yonge.....	26 0 0
Robert Johnson.....	5	4	Huntley.....	15 15 0
Thomas P. Kenyon .....	26	1	Yonge.....	15 15 0
David Sleter.....	20	10	Leeds.....	43 5 0
Francis Lattimore.....	21	4	FitzRoy.....	8 0 0
Benjamin Chaffy.....	22	2	S. Crosby .....	63 0 0
do .....	17	8	do .....	63 0 0
Nicholas Loftus.....	5	8	Elmsley.....	3 10 0
Wm. Lesslie.....	34	2	Nepean .....	12 5 0
John Walker.....	A. 7	7	Elizabethtown....	31 10 9
Vincent Lee.....	A. 5	5	Yonge.....	12 5 0
Samuel Leeson.....	29	3	Wolford.....	12 5 0
Thomas Proctor.....	38	1	Elizabethtown....	49 7 6
John McGregor.....	9	5	Bathurst.....	10 5 0
Andrew Mamon.....	E. $\frac{1}{2}$ 9	9	Huntley.....	13 15 0
John Mahony.....	2	7	Elmsley.....	15 15 0
Henry McBride.....	17	3	Huntley.....	10 10 0
Patrick McLindon.....	21	10	Montague .....	15 15 0
David Mallory.....	26	2	Yonge.....	8 15 0
Landon Fleman.....	A. 3	3	Augusta.....	57 15 0
John Murphy.....	2	4	N. Gower.....	10 10 0
William Mills.....	21	2	Drummond .....	10 18 9
Anan Warner.....	27	10	Elizabethtown....	31 10 0
Alexander McGregor.....	9	7	Beckwith.....	11 4 3
John Sellick.....	29	10	Oxford.....	35 10 0
Patrick Piercy.....	W. $\frac{1}{2}$ 2	7	Packenham.....	13 15 0
Joseph Powell.....	R. $\frac{1}{2}$ 22	10	Elizabethtown....	11 5 0
William Perkins.....	10	6	S. Gower.....	8 15 0

Carried forward....£ 5369 15 6 $\frac{1}{2}$



## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	LOT.	CON.	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward</i> £	5369 15 6
William Grafts.....	16	10	Elizabethtown.....	36 13 9
Francis Powell.....	F. ½ 9	1	Huntley .....	11 5 0
David Hover .....	36	9	Augusta....Mar. 39	47 5 0
Timothy Street.....	10	2	Wolford.....	15 15 0
John Barnard .....	33	9	Augusta Mar. 39	47 5 0
Thomas Splane .....	26	8	Montague.....	12 5 0
M. K. Lesslie.....	32	9	Augusta Mar. 39	47 5 0
William Syms.....	24	7	Lanark .....	15 15 0
James Tinney .....	27	9	Elmsley .....	24 10 0
Thomas Simson .....	2	7	Goulbourn Mar. 39	12 5 0
Charles Todd .....	17	3	Dalhousie Dec. 39	19 5 0
William Bradley .....	21	1	March June 39	47 5 0
Nicholas Topling.....	F. ½ 9	5	S. Crosby do	15 15 0
John Boucher.....	5	4	March do	47 5 0
Thomas Todd.....	11	5	Oxford do	0 5 10
Thomas Burrows.....	2	1	Huntley do	33 4 6
R. Woods.....	10	4	March do	15 15 0
James Waters .....	F. ½ 17	4	Nepean do	7 17 6
John Weston .....	9	9	Elmsley Dec. 39	15 15 0
Robert Little .....	13	1	Nepean June 39	47 5 6
Denis Hogan.....	2	3	Huntley do	15 15 0
Samuel Moorhead .....	24	5	Do do	26 5 0
Martin Nash.....	9	3	March do	47 5 0
Matthew Taylor.....	5	2	Huntley do	47 5 0
Samuel Ruthwell .....	38	6	Elizabetht'n. Mar. 39	47 5 0
Peter Godkin .....	34	9	Augusta June 39	47 5 0
Walter Beckwith .....	10	8	Horton Mar. 39	10 1 3
James Burrows .....	9	7	Huntley Aug. 39	10 15 0
Christopher Miller.....	2	5	Packenham Oct. 39	7 5 0
Thomas Lynch .....	9	3	Elmsley Dec. 39	8 15 0
John Williams.....	33	10	Elizabethtown do	21 13 9
Walter Lawson.....	5	2	Elmsley .....	0 0 0
Nathanel Coghlin .....	22	5	Kitley Dec. 39	7 17 6
Peter McGillivray .....	2	1	Elmsley do	13 10 0
John Milton .....	27	3	Montague do	5 5 0
Geo. Blackburn .....	9	1	Kitley do	10 10 0
Hastings Wilton .....	27	5	Montague do	7 0 0
Walter Beaty.....	14	4	Yonge do	9 0 0
Amos Ansley .....	26	5	Kingston do	65 13 6
John Cumming .....	33	2	Ernestown do	67 0 0
Do .....	N.E. ½ 36	2	Do do	62 10 0
Do .....	34	2	Do do	65 5 0
Do .....	18	3	Do do	65 5 0
Do .....	12	6	Thurlow do	65 5 0
John Smith.....	13	7	Sidney June 39	63 5 0
J. Vanvolkenburg.....	Pt. of 18	6	Ernestown Dec. 39	19 3 0
John Brown.....	33	7	Do do	64 10 0
Samuel Phillips .....	¼ 30	7	Do July 39	16 3 3
R. Clarke.....	29	7	Do Dec. 39	68 0 0
R. Ferguson.....	28	S.b.r. Marysburg	do	59 5 0
Do .....	27	do Do	do	61 5 0
Isaac Gunn.....	31	7 Ernestown	do	24 0 0
Samuel Parsons .....	8	8 Pittsburg	June 39	78 15 0
Jonas Smith.....	32	7 Ernestown	Dec. 39	51 15 0
Michael Morden .....	15	7 Sidney	do	52 15 0
Lewis Rosebush.....	15	8 Do	Mar. 39	67 2 6
Henry Babcock.....	36	7 Ernestown	Dec. 39	80 0 0
Gerow & Secor.....	60	2 Sophiasburg,	June 39	68 15 0
Bars. Chard .....	14	9 Sidney	Sept. 39	76 17 6
Enoch Esmond.....	12	1 Ameliasburg,	June 39	39 6 3
William Ketcheson.....	22	9 Sidney	do	67 17 6
William Thrasher.....	23	7 Do	do	73 15 0
P. Ainsworth .....	76	5 Hillier	May 1839	12 5 0
William Thrasher.....	25	7 Sidney	June 39	73 15 0
Asa Turner .....	27	8 Do	do	73 15 0

Carried forward. £ 7815 17 2½

AMOUNT IN ARREAR FOR RENTS, &c—Continued.

NAME.	Lot.	CON.	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward...£</i>	7815 17 2½
Peter Vallean .....	73	5	Hillier      Oct. 39	17 15 0
Stephen Fairfield.....	5	5	Kingston    June 39	68 10 0
Samuel Carman.....	22	1	Ameliasburg    do	34 0 0
David Palmer.....	25	4	Thurlow        do	61 5 0
Paul Clapp.....	92	5	Hillier        Dec. 1839	21 0 0
Michael Slood.....	9	5	Loughboro,    Sept. 39	58 10 0
Albert Salisbury.....	45	2	Sophiasburg    do	27 5 0
John Lott.....	13	6	Sidney        June 39	40 15 0
James McNab.....	4	6	Do            do	40 15 0
Henry Wall.....	30	2	Thurlow        Sept. 39	48 15 0
Thomas Markland.....	42	3	Ernestown    June 39	40 10 0
Simon Palmentier.....	98	4	Ameliasburg    do	21 11 3
Jos. Dorland.....	22	3	Do            Sept. 39	15 10 8
N. L. Harvey.....	63	2	Sophiasburg    do	32 5 0
David West.....	33	3	Ameliasburg    do	31 18 9
John Emons.....	8	6	Portland        June 39	41 2 6
Francis Way.....	68	3	Ameliasburg    do	54 17 6
Abraham Caniffe.....	35	6	Sidney        do	52 8 9
D. Osterhout.....	27	1	Ameliasburg    do	15 0 0
Ashby & Loucks.....	38	6	Sidney        do	28 3 9
Henry Gerou.....	61	2	Sophiasburg    do	44 0 0
Henry Watt.....	101	4	Ameliasburg    do	23 10 0
William Culp.....	105	3	Do            do	39 10 0
Barce Chard.....	19	8	Sidney        Sept. 39	37 1 3
William German.....	49	2	Sophiasburg    June 39	17 0 7½
Isaac Gerou.....	62	2	Do            Dec. 39	38 0 0
Henry Gerou.....	65	2	Do            do	17 0 0
Abraham Gunter.....	72	2	Do            do	33 15 0
Matthew German.....	47	2	Do            June 39	32 3 9
Caleb Garrison.....	36	2	Do            do	32 12 6
Hezekiah Gardner.....	59	2	Sophiasburg    do	34 16 3
Owen Richards.....	17	1	Marysburg     do	34 8 9
Matthew Snider.....	20	2	Sophiasburg    do	14 15 0
John McDonell.....	96	5	Hillier        do	42 5 0
B. J. Gomaz.....	18	5	Thurlow        Sept 39	26 11 3
S. Halstead.....	31	7	Sidney        do	10 15 0
Charles Haight.....	27	4	Thurlow        do	11 10 0
John Sparrow.....	26	5	Do            June 1839	20 11 3
Thomas Wale.....	13	2	Hallowell      do	30 18 4
A. Youmans.....	66	5	Ameliasburg    Sept. 39	15 15 8
John Black.....	19	1	Hallowell      June 39	10 11 10½
Ben. Dunham.....	28	2	Ameliasburg    do	18 10 0
John Richards.....	6	2	Marysburg     do	15 11 3
Richard Whitelock.....	23	5	Richmond      March 39	31 10 0
Henry Guntsee.....	15	4	Hallowell      do	22 15 0
Do.....	14	4	Do            do	12 0 0
Andrew Joyst.....	21	5	Richmond      June 39	6 0 3
Robert McCamon.....	48	3	Hallowell      Mar. 39	31 10 0
William Spafford.....	5	2	Marysburg     June 39	17 12 6
Darius Smith.....	4	5	Kingston        do	33 12 6
Lawrence Badgley.....	38	8	Sidney        Sept. 39	17 12 6
Peter Brown.....	33	2	Sophiasburg    do	30 0 0
Do.....	32	2	Do            do	30 0 0
Willet Casey.....	12	3	Ameliasburg    do	11 10 0
James Cotter.....	84	5	Do            .....	28 17 6
Do.....	83	4	Do            .....	16 2 6
Richard Fitchell.....	5	4	Camden        .....	34 10 0
Simon McNab.....	14	5	Thurlow.....	0 0 0
G. Parliament.....	80	5	Ameliasburg    .....	15 12 6
John Thomson.....	23	2	Do            .....	23 12 6
J. B. Way.....	65	4	Do            .....	29 5 0
James Young.....	W.½ 75	4	Do            .....	6 15 0
John Brewer.....	25	8	Pittsburg      .....	29 16 3
John Cumming.....	22	2	Loughboro.....	30 18 9
John Carey.....	30	5	Kingston.....	14 9 9

*Carried forward....£* 9653 10 3½



## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	LOT.	CON	TOWNSHIP.	AMOUNT DUE.
			<i>Bro't forward....£</i>	9653 10 3½
John Dowling.....	29	5	Kingston .....	4 10 0
J. W. Ferguson .....	14	8	Camden E.....	29 5 0
B. McAulay.....	23	7	Thurlow.....	29 16 3
A. O'Keife.....	27	4	Kingston .....	10 17 6
do .....	35	5	do .....	30 7 6
Solomon Reed.....	16	5	Thurlow .....	30 7 6
John Tuttle.....	23	4	Kingston .....	30 7 6
Robert Young.....	91	4	Ameliaburgh .....	18 10 0
Neil Campbell.....	49	10	Hallowell.....	29 16 3
Isaac Finch.....	3	2	Loughborough.....	2 10 0
John Hicks.....	2	4	Kingston .....	30 7 6
Reuben Way.....	18	2	Sophiasburgh .....	30 7 6
Abraham Boyce.....	3	6	Portland, to Sep. 39.	68 5 0
William Fair.....	33	5	Kingston .....	31 1 3
Edward Fair.....	31	5	do .....	66 18 9
Solomon Ball.....	35	4	Ernestown.....	9 0 0
Jacob Snider.....	42	4	do .....	66 18 9
J. Williams.....	32	5	Kingston .....	48 5 0
Samuel Cronk .....	36	3	Ernestown.....	10 7 6
Asa Spencer.....	26	2	Thurlow .....	13 6 3
Albert Finch.....	2	3	Loughboro.....	68 5 0
William Black.....	16	1	Hallowell.....	33 10 0
A. Brierly.....	6	5	Kingston .....	25 7 6
O. Barrett.....	3	6	do .....	55 2 6
Thomas Beatty.....	10	6	Pittsburg .....	55 2 6
W. D. Forrest.....	10	s.s.r	Tyendinaga.....	41 2 6
Charles Robinson .....	11	5	Pittsburg .....	55 2 6
John Lavery.....	14	5	do .....	55 2 6
E. McCallum.....	22	s.r.d.	Tyendinaga.....	55 2 6
Wm. Sickles.....	4	1	Portland.....	40 2 6
George Wood.....	2	1	Loughboro.....	24 7 6
Neil Campbell.....	D.	3	Hallowell.....	64 5 0
M. Dies.....	37	5	Ernesttown .....	21 10 0
C. O'Brien.....	24	5	Thurlow.....	16 11 7½
Mary Robertson .....	15	5	Ernesttown .....	0 10 0
William Vance.....	4	2	Marysburg.....	55 3 6
John Langwith .....	18	7	Kingston .....	39 7 6
William Maskell .....	71	2	Sophiasburgh .....	5 12 6
George Arkroyd.....	9	1	Loughboro.....	19 5 0
John Anderson.....	19	1	Huntingden .....	8 15 0
Alexander Anderson.....	29	9	Thurlow.....	12 8 6
Andrew Bush.....	34	2	Camden E.....	19 5 0
E. Bennett.....	1	8	Wolf Island.....	12 5 0
Thomas Cooper.....	20	4	Madoc.....	21 0 0
Richard Clarke.....	20	12	Bedford .....	12 5 0
Christopher Dawson.....	10	4	Tyendinaga.....	13 2 6
A. Tierny.....	W. ½ 33	7	Sidney .....	11 5 0
Jacob Hardy.....	9	3	Tyendinaga.....	19 5 0
Chester Hooker.....	10	6	Wolf Island.....	0 0 0
Seth Larabee.....	22	2	Tyendinaga.....	21 18 6
Henry Lake.....	16	5	Portland.....	14 0 0
N. Mosier.....	S. ½ 3	6	Wolf Island.....	0 0 0
John McTaggart.....	16	9	Thurlow.....	14 10 0
William Maher.....	34	2	Tyendinaga.....	16 12 6
Joseph McConnell .....	22	4	do .....	14 0 0
William Martin.....	13	2	Portland.....	13 2 6
C. Parke.....	3	2	Tyendinaga.....	17 10 0
Alexander Potchett.....	2	7	Sheffield.....	13 2 6
Thomas Russell.....	7	5	Richmond .....	19 5 0
Joshua Stevens.....	4	7	Kingston.....	21 0 0
H. Salisbury.....	17	7	Thurlow.....	17 10 0
E. Sixsmith .....	7	5	Richmond .....	20 2 6
Jacob Snider.....	37	1	Camden E.....	14 17 6
Benjamin Tett.....	12	4	Bedford .....	17 10 0
John Thomas.....	3	8	Pittsburgh .....	17 10 0
P. Vansickle.....	4	9	Portland.....	13 2 6

Carried forward....£ 11370 8 5

## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	Lor.	Co.	TOWNSHIP.	AMOUNT DUE.
<i>Brought forward....£</i>				11370 8 5
Nelson Weller .....	97	3	Ameliasburg	23 17 6
John White .....	65	Gore	Do	17 10 0
Stephen Williams.....	28	1	Hungerford	14 0 0
William McMullen .....	21	3	Thurlow	6 17 10½
Israel Blake.....	3	6	Loughboro	16 0 0
Daniel McDonald .....	67	2	Sophiasburg	23 11 3
Samuel Williams .....	3	ssrd	Tyendinaga	11 5 0
John Low .....	55	2	Sophiasburg	7 6 3
James Latham .....	102	5	Ameliasburg	29 8 4
John Fairman .....	30	1	Thurlow	11 18 9
Francis Leroy .....	23	5	Camden East	1 5 0
Garret Vanhorn .....	B.	2	Sophiasburg	13 4 0
Benjamin Way.....	69	4	Ameliasburg	20 9 2
J. G. Morden .....	79	3	Do	9 10 0
James Huff.....	62	1	Sophiasburg	15 11 3
John Rush.....	72	2	Ameliasburg	21 12 6
J. & H. Maybee .....	61	2	Do	15 13 0
William Rogers .....	34	4	Ernestown	52 15 0
John Low.....	51	2	Sophiasburg	21 14 4½
Henry Garrition.....	16	4	Hallowell	16 15 0
Arch. McNeil .....	19	5	Richmond	14 16 3
John Sager .....	E ½ 3	4	Do	11 5 0
Benjamin Crandell.....	18	2	Hillier	8 0 0
George Tomson .....	27	7	Sidney	12 2 6
Willet Casey .....	5	3	Hillier	3 13 9
Thomas Hadfield .....	12	7	Portland	0 0 0
Darius Coons .....	3	10	Wolf Island	15 15 0
Isaac Morrison .....	24	2	Sophiasburg	57 1 3
Isaac Tripp .....	17	4	Tyendinaga	8 15 0
Albert Finkle .....	4	5	Huntington	10 10 0
William Wood .....	43	2	Sophiasburg	30 1 8
John Bird .....	4	1	Huntington	6 11 5
N. L. Harvey .....	64	1	Sophiasburg	12 7 6
Joseph D. Foe. ....	34	6	Sidney	9 1 5
John Low .....	52	2	Sophiasburg	30 5 0
John McCormick .....	15	3	Portland	11 5 3
Daniel Blake .....	N. ½ 4	5	Loughboro	9 0 8
David Wilcox .....	27	3	Thurlow	10 11 3
John Fraser .....	37	4	Ernestown	0 0 0
Moses Spafford .....	10	4	Loughboro	5 17 4
Daniel Wood .....	10	2	Huntington	8 15 0
Joseph Dorland .....	27	3	Ameliasburg	21 15 6
John McRae .....	1	6	Wolf Island	10 10 0
William Koen.....	8	6	Kingston	3 0 0
Robert McBurney .....	22	5	Pittsburg	5 5 0
John McNeely .....	1	7	Do	13 6 10½
M. Clow .....	S. ½ 3	8	Portland	6 5 0
Amos Ansley .....	16	1	Loughboro	47 15 9
Benjamin Gerow.....	70	2	Sophiasburg	9 15 0
Thomas Tracey.....	16	3	Tyendinaga	7 17 6
John Nowland .....	W. ½ 33	1	Do	11 5 0
Jabez West .....	6	10	Wolf Island	6 7 6
Z. Vanmere.....	10	2	Tyendinaga	2 6 8
Daniel Lyon .....	17	2	Loughboro	9 13 7
Samuel Shaw .....	34	5	Kingston	18 13 9
Edward Fidler .....	22	9	Sidney	6 2 6
David Sager .....	88	2	Ameliasburg	0 0 0
Gilbert Harris .....	7	6	Sidney	7 10 0
W. Ferguson .....	1	2	Hallowell	14 8 1
Andrew Bush .....	34	2	Camden East	6 12 6
William Laycock .....	8	8	Portland	3 10 0

Carried forward....£12233 0 1½



## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	LOT.	CON.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't forward...£</i>	12233 0 1½
Hosea Purdy .....	3	4	Portland.	20 0 0
Elisha Huffman.....	48	4	Camden E.	0 0 0
Wm. McRennie.....	12	4	Murray	34 2 6
Wm. Dorris.....	½ 27	2	Cramahe	17 10 0
Wm. Ainley .....	25	7	Hope	13 2 6
David Browne.....	17	4	Smith	9 2 6
W. Brakey.....	E. ½ 2	5	Cavan	19 5 0
Daniel Altenburg .....	8	5	Clarke	0 0 0
John Blizzard.....	20	2	Otonabee	10 5 0
James Burke.....	20	6	Darlington	17 10 0
W. Kaitting.....	½ 8	B.f.	Murray	6 17 6
R. Belnap.....	27	6	Clark	16 12 6
Wm. Brakey .....	N. ½ 3	4	Cavan	11 5 0
Samuel Boyd.....	33	10	Hamilton	2 12 6
S. S. Birdsall.....	15	1	Otonabee	12 5 0
Thomas Bamber.....	6	8	Murray	8 15 0
J. Brakey.....	12	10	Hope	14 0 0
N. Brown.....	16	11	Mariposa	11 0 0
H. Spencer.....	31	A.	Murray	9 5 10
do .....	8	1	do	87 10 0
James Baker.....	3	8	Manvers	12 5 0
Richard Birdsall.....	15	9	Asphodel	8 16 6
George Burns.....	12	16	Otonabee	11 16 3
J. L. Chadsey.....	27	6	Darlington	14 0 0
J. Vannickaler.....	6	2	Cramahe	36 3 9
G. Vannickaler.....	12	8	do	70 6 3
D. Campbell.....	½ 8	3	Eldon	12 10 0
James Cochran.....	26	5	Smith	8 5 0
Wm. Clarke.....	8	5	Hope	14 0 0
Archibald Curry.....	3	12	Mariposa	8 15 0
Henry Cole.....	33	4	Darlington	9 7 6
W. B. Donaghy.....	25	3	Cramahe	23 15 0
James Donally.....	22	6	Smith	20 2 6
James Henderson.....	25	1	Cramahe	17 19 9
John Davis.....	8	1	Hamilton	16 12 6
F. J. Elmhurst .....	25	3	Otonabee	3 10 0
— Evans... ..	8	1	Darlington	19 5 0
Walter Ebbs.....	16	11	Manvers	12 5 0
Richard Fallis.....	9	5	Cavan	11 15 6
George Fisher.....	20	4	Clarke	8 8 9
Thomas Godkin.....	31	3	Darlington	10 17 6
John Gilchrist.....	8	7	Otonabee	12 5 0
James Godfrey.....	9	13	Mariposa	11 16 3
John Hart.....	2	3	Murray	23 12 6
Jonathan Hart.....	33	4	do	23 12 6
Job Hart.....	15	3	do	23 12 6
Guy Hart.....	33	2	do	23 12 6
M. Harris.....	8	7	Hope	9 1 3
George Hughes.....	2	9	Clarke	14 0 0
Moses Hinman.....	8	1	Haldimand	35 0 0
Samuel Lennox.....	27	2	Darlington	12 5 0
Richard Willey .....	33	4	Hope	14 8 9
Joshua Booth .....	22	2	Percy	66 5 0
G. P. Hale.....	17	8	Manvers	6 10 0
Elijah Ketchum.....	8	A.	Haldimand	25 15 0
Wm. Kelso.....	14	7	Smith	9 7 6
George Kelly.....	33	6	Haldimand	17 10 0
Wm. Kirkpatrick.....	20	8	Hope	16 12 6
S. Knapp.....	31	7	Darlington	10 1 3
David Kelly.....	12	8	do	9 12 6
Thomas Kelly.....	15	7	Clarke	14 0 0

Carried forward....£13283 16 10½

## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	Lot.	Con	TOWNSHIP.	AMOUNT DUE.
<i>Brought forward..£</i>				13283 16 10
William Kennie .....	12	4	Murray	13 2 6
James Law .....	20	4	Darlington	14 17 6
Thomas Lang .....	15	17	Otonabee	8 8 6
George Lang .....	2	5	Douro	9 12 6
P. Murphy .....	15	3	Hamilton	12 14 3
J. H. Morden .....	25	9	Cramahe	0 0 0
W. Braden .....	2	7	Cavan	11 17 6
Samuel McGee .....	10	2	Emily	12 14 0
Benjamin Maybee .....	20	6	Clarke	11 7 6
Alexander McNeal .....	6	6	Do	15 15 0
James Matchett .....	19	15	Otonabee	11 1 3
James MacDonald .....	15	5	Cramahe	14 17 6
James Matchett .....	20	16	Otonabee	11 10 0
Alfred Moore .....	33	8	Clarke	9 12 6
D. M. Kinnon .....	3	8	Mariposa	11 0 0
S.M. Carthy .....	11	4	Clarke	13 2 6
C. McCarthy .....	12	6	Hamilton	9 3 9
A. McCulloch .....	20	6	Do	9 12 6
Thomas McBurney .....	31	7	Hope	11 7 6
Andrew Morrison .....	15	1	Cramahe	23 11 10½
Joseph Leary .....	33	6	Clarke	7 8 10½
David Potter .....	38	8	Darlington	11 7 6
Walter Pissus .....	8	5	Eldon	15 15 0
Michael Sammis .....	2	1	Hamilton	19 10 0
Y. Dickinson .....	31	3	Cramahe	1 15 0
R. Comstock .....	16	5	Percy	50 5 0
Jamns Young .....	15	A	Murray	29 17 6
John Summers .....	6	2	Darlington	22 15 0
L. St. Peter .....	33	4	Cramahe	10 5 0
C. Shaw .....	33	6	Hope	11 7 6
Timothy Spencer .....	27	4	Clarke	17 10 0
Willard Seaton .....	31	7	Hamilton	15 15 0
Matthias Strevels .....	15	9	Cramahe	11 12 6
John Brown .....	33	2	Hope	16 5 0
Elisha Sabin .....	31	7	Clarke	13 2 6
Samuel Scott .....	2	7	Do	14 0 0
Timothy Silver .....	½ 20	2	Cramahe	9 7 6
Richard Staples .....	17	12	Manvers	12 5 0
Samuel Gifford .....	2	3	Hope	24 8 9
Michael Staple .....	2	9	Manvers	8 15 0
Thomas Steele .....	18	6	Douro	9 18 4
William Preston .....	½ 12	4	Hope	11 12 6
Jacob Fike .....	22	10	Smith	5 13 9
Robert Fairbain .....	8	3	Darlington	12 5 0
William Thomson .....	16	9	Manvers	2 12 6
Robert Watson .....	27	6	Hope	11 7 6
Robin Welsh .....	8	5	Douro	10 12 6
Thomas Walker .....	E. ½ 12	4	Asphodel	7 0 0
John Thorne .....	17	2	Cavan	0 0 0
Joseph Huston .....	22	4	Manvers	8 0 0
A. Hargan .....	6	4	Clarke	7 0 0
John Balls .....	½ 2	5	Cavan	5 0 0
A. O'Lary .....	15	1	Clarke	15 15 0
D. McDonald .....	25	5	Cramahe	13 12 6½
Levi Barnard .....	12	2	Clarke	7 9 4
R. Locust .....	12	8	Hope	9 12 6
R. Sherriff .....	12	2	Hamilton	14 2 6
Walter Boswell .....	10	11	Monaghan	25 13 9
Charles Fothergill .....	15	B.F.	Do	33 10 0
Do .....	16	1	Do	33 10 0
Peter Perry .....	25	9	Darlington	11 7 6
J. P. Murphy .....	6	2	Murray	22 15 0
C. German .....	12	2	Do	30 7 6
N. Reed .....	31	5	Do	0 0 0
L. S. Wilmot .....	31	3	Clarke	4 17 10
Jere. Parker .....	½ 2	A.	Monaghan	0 0 0
James Baker .....	8	5	Hamilton	13 2 6

Carried forward.. £ 13058 9 7



## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	LOT.	CON.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't. forward....£</i>	13958 9 7
Oliver Bradly.....	27	4	Haldimand	6 18 3
Daniel Cuppin.....	$\frac{1}{2}$ 20	4	Hope	1 13 9
A. H. Meyers.....	22	6	Percey	32 0 0
do .....	3	2	Seymour	32 0 0
C. Fothergill.....	27	8	Hamilton	33 10 0
J. Moorhead.....	31	3	Haldimand	15 15 0
Jno Hutchinson.....	2	4	Monaghan	10 13 9
John Richmond.....	25	3	Murray	27 11 8
Lot Hazard.....	20	4	do	17 17 6
Lewis Lewis.....	$\frac{1}{2}$ 12	2	Darlington	4 16 3
T. T. Orton.....	$\frac{1}{2}$ 15	7	Hope	5 15 6
F. Weatherbee.....	8	5	Darlington	12 5 0
Robert Hymes.....	31	9	do	9 14 6
Henry May.....	25	3	do	8 15 0
Moses Blackstock.....	3	12	Cavan	9 12 6
Samuel Turny .....	15	3	Cramahe	20 8 9
H. McKennon.....	10	12	Mariposa	7 17 6
P. Tillotson.....	12	2	Cramahe	10 0 6
Wm. Blackstock.....	3	14	Cavan	7 0 5
D. M. Hopkins.....	15	B.f.	Cramahe	66 15 0
James Tool.....	2	9	Darlington	6 7 6
Joshua Palmer.....	12	6	Cramahe	30 7 6
P. P. Burke.....	$\frac{1}{2}$ 17	4	Seymour	7 10 0
D. McArthur.....	3	10	Mariposa	9 15 6
P. Tobin.....	20	4	Hamilton	32 16 3
J. Lindsay.....	2	1	Clarke	30 7 6
John Williams.....	8	9	Hamilton	64 5 0
Wm. Borland.....	$\frac{1}{4}$ 25	1	Clarke	2 1 4
P. Fitzpatrick.....	$\frac{1}{2}$ 22	4	Seymour	7 10 0
S. H. Bradley.....	2	1	Almirck	61 15 0
W. J. Bannister.....	15	9	Hamilton	35 17 6
John Brown.....	31	1	Hope	11 3 6
Moses Hindman.....	8	3	Haldimand	29 0 0
Levi Loomis.....	15	7	Cramahe	37 5 0
Solomon Harris.....	22	8	Percy	62 0 0
David Armstrong.....	16	3	Cavan	22 7 6
Thomas Shannon.....	15	5	Cramahe	9 5 0
George Cockrane.....	12	4	Hamilton	9 3 9
Samuel Reed.....	33	6	do	17 10 0
Richard Ogden.....	65 & 31	1	Cramahe	2 5 1
James Stone.....	25	7	do	11 10 0
Alexander Beth.....	25	B.f.	Darlington	9 10 0
W. J. Davidson.....	3	2	Emily	7 17 6
Jason Gilchrist.....	12	6	Otonabee	16 5 0
S. Wait.....	8	5	Murray	3 6 8
Peter Maybee.....	2	5	do	12 16 6
Wm. Cottenham.....	$\frac{1}{2}$ 3	4	Emily	7 0 0
John White.....	$\frac{1}{2}$ 25	5	Haldimand	10 0 0
John Hannigan.....	15	5	Clarke	7 0 0
Henry Leet.....	8	3	do	1 15 0
Neil McDonald.....	2	9	Mariposa	7 0 0
Peter McKaskill.....	$\frac{1}{2}$ 2	13	do	1 5 0
Joseph Walker.....	6	4	Hamilton	30 0 0
Walter Wilson.....	6	2	do	11 10 3
Thomas Syer.....	2	5	Hope	3 7 6
John Conklin.....	31	5	Darlington	4 16 3
James Arnott.....	27	4	do	17 6
George Walker.....	27	4	Cramahe	5 17 6
John McKinlay .....	25	3	Clark	8 15 0
J. & W. Thomas.....	22	8	Smith	3 4 9
James Thomson.....	12	4	Clark	8 15 0

Carried forward..£ 14961 1 8

## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	LOT.	CON	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward..£</i>	14961 1 8
John Perry.....	$\frac{1}{2}$ 6	4	Hope	6 8 9
James Galloway.....	10	6	Manvers	6 19 9
James Cameron.....	25	5	Otonabee	4 7 6
William Vincent .....	15	3	Clarke	9 14 6
John Lister .....	15	3	Darlington	12 11 6
Aaron Greely.....	25	A	Murray	4 0 0
George Hayes.....	27	8	Darlington	4 7 6
F. Moulton.....	2	3	Clarke	8 15 0
Joseph Menson .....	20	6	Hope	14 10 0
David Brentnall .....	2	15	Mariposa	7 19 6
William Ritchie.....	$\frac{1}{2}$ 6	10	Hope	1 10 6
J. Doolittle.....	12	2	Haldimand	10 10 0
N. Hawlenbeck.....	70 A. 27	2	Hamilton	4 16 3
James Walker.....	2	3	Darlington	6 11 3
John Burke .....	15	B.f.	Do	36 0 0
Donald Carmicle.....	2	11	Mariposa	1 15 0
Amos Arnold .....	33	6	Darlington	7 13 9
David Conklin .....	33	6	Cramahe	8 15 0
Benjamin Ewing .....	27	2	Haldimand	8 11 3
Malcolm McEachon.....	20	4	Eldon	7 0 0
Christopher Robinson.....	17	8	Smith	7 5 0
Samuel Davidson.....	2	3	Emily	14 8 9
Patrick Sheehan .....	2	3	Douro	5 1 0
Lyman Hodges .....	8	3	Cramahe	13 12 6
David Cutcher .....	2	5	Clarke	10 10 0
James Moore.....	6	2	Haldimand	20 0 0
William Marr .....	27	8	Cramahe	0 17 6
Wm. Moom.....	25	5	Hamilton	19 5 0
Simon Cooper .....	2	11	Cavan	14 5 0
G. G. Boswell .....	17	10	Mariposa	11 7 6
John Kennedy .....	25	5	Hope	9 3 9
John Trull .....	$\frac{1}{4}$ 15	1	Do	4 5 3
P. Abbey .....	25	7	Darlington	6 8 9
John Waters .....	31	1	Murray	9 2 6
William Henry .....	12	4	Darlington	2 17 6
William Goslin .....	31	5	Hamilton	11 7 6
Alexander Roseboro'.....	16	5	Smith	9 17 6
John Munro.....	$\frac{1}{2}$ 2	3	Eldon	0 0 0
C. Fothergill .....	9	B.f.	Monaghan	2 0 6
Levi Dudley .....	20	4	Cramahe	7 2 6
John O'Del .....	8	1	Clarke	3 18 9
L. Benedict .....	12	4	Cramahe	10 10 0
W. Wright .....	60 A. 6	2	Clarke	2 12 0
W. Ward.....	3	8	Cavan	0 0 0
N. Power.....	25	7	Clarke	3 10 0
Wm. McElroy .....	2	B.f.	Do	5 13 9
E. Fraser .....	25	3	Haldimand	21 6 0
J. Ferguson .....	2	5	Mariposa	11 0 0
J. Grundy .....	17	10	Manvers	9 3 9
J. Mitchell .....	2	7	do	7 5 0
W. Kays .....	3	6	do	8 15 0
W. Harkness.....	9	4	Monahan	4 15 0
Joseph Ruler .....	33	2	Cramahe	51 1 3
S. C. Saunders .....	33	4	Clarke	2 3 9
S. Williamson .....	22	6	Cartwright	4 16 3
P. Alger .....	2	3	Haldimand	8 15 0
John Herner .....	6	6	Hope	6 2 6
John Holt.....	15	1	Haldimand	9 10 6
James Preston.....	12	6	Darlington	7 10 0
J. L. Chadsey.....	25	5	do	12 0 8
James Walker.....	2	7	do	2 3 9
P. McCorquodale .....	$\frac{1}{2}$ 2	1	Eldon	2 12 0
John Bell .....	$\frac{1}{2}$ 2	7	do	5 12 6
James McAlpine.....	$\frac{1}{2}$ 6	2	do	2 10 1
George Strafford.....	12	6	Clarke	7 0 0
Daniel Lightheart .....	8	B.f.	Darlington	19 17 6

*Carried forward..£* 15542 1 8



## AMOUNT IN ARREAR FOR RENTS, &amp;c—Continued.

NAME.	Lot.	Con.	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward....£</i>	15542 1 8
William Blakely .....	31	5	Cramahe	8 6 3
James Parker .....	3	1	Monaghan	7 17 6
Andrew Fairbairn .....	26	9	Smith	10 0 0
E. Steele .....	8	b.&c	Haldimand	10 0 3
Daniel Arnolt .....	31	1	Clarke	3 10 0
Alexander Armstrong .....	16	7	Cavan	7 18 1½
E. G. Turner .....	27	8	Clarke	6 12 9
Asa Rogers .....	17	8	Mariposa	4 18 9
Neil McLean .....	16	13	Do	5 5 0
William Bradley .....	½ 15	3	Haldimand	3 5 0
Duncan Town .....	½ 20	8	Darlington	5 18 0
Levi Beatty .....	8	1&bf	Cramahe	49 1 10½
Simon Dingman .....	2	B.f.	Darlington	0 0 0½
Robert Summers .....	33	2	do	10 7 6
James Walker .....	31	3	Hope	1 17 9
Abraham Maybee .....	6	6	Murray	17 15 0
Samuel Ledyard .....	6	6	Darlington	6 1 3
Charles Fothergill .....	10	1	Monaghan	7 10 0
Walter Preffer .....	8	5	Eldon	10 5 0
Joseph Callender .....	12	6	Hope	6 2 6
S. Ewers .....	8	7	Darlington	4 2 6
James Galloway .....	10	4	Cavan	6 5 10
B. Thorne .....	15	5	Darlington	4 14 7
Donald McCall .....	27	6	Otonabee	2 18 4
David Fleming .....	S. ½ 7	2	Smith	0 12 6
Hugh Christie .....	15	1	Asphodel	9 18 4
Henry Paten .....	8	5	Haldimand	5 19 7
Josiah Muirhead .....	33	4	do	0 0 0
John Haig .....	10	8	Seymour	0 0 0
Richard Loomis .....	6	4	Cramahe	26 15 0
Moses Wood .....	25	3	Hope	3 17 9
Henry Bloom .....	3	4&5	Barton	6 7 6
Alex. Alexander .....	16	6 W.	Chinguacoucy	15 10 0
John Hastings .....	½ 3	6	Whitchurch	13 5 2
James Askin .....	¼ 16	5	Nassagawega	12 10 0
William Allan .....	6	4	Monaghan	4 7 6
William Ashton .....	9	5	Reach	14 17 6
John Aikins .....	25	3	Caledon	14 17 6
John Endicott .....	28	A.	Etobicoke	0 0 0
George Bradley .....	20	6	Esquesing	22 15 0
Thomas Braudon .....	3	2	W. Gwillimbury	21 17 6
Samuel Brock .....	16	1	Nasagawaga	21 0 0
Andrew Jones .....	32	2	Beverley	85 13 9
Patrick Bulger .....	12	10	Toronto Gore	11 3 6
Wm. Blain .....	2	0	Indian Reserve	20 2 6
Thomas Hill .....	5	10	Esquesing	18 17 6
John Butler .....	12	2	Trafalgar	19 5 0
Wm. Gilleland .....	8	2	do	8 17 6
E. Bostwick .....	16	7	Tecumseth	14 0 0
P. Badgero .....	15	9	Whitchurch	7 13 9
Evan Seepard .....	31	1	Pickering	16 12 6
William Barnes .....	27	10	Esquesing	12 7 6
Oliver Prentis .....	3	8	Markham	13 10 0
John Butler .....	8	11	Essa	17 10 0
Thomas Brown .....	16	10	King	8 15 0
Arthur Brooks .....	½ 3	5	Esquesing	11 5 5
E. Blakesly .....	8	6	Glandford	11 7 6
J. C. Ritter .....	½ 8	5	Marham	16 10 0
U. Burkholder .....	31	3	Pickering	11 7 6
N. Bonker .....	8	8	Glandford	16 12 6
Thomas Barber .....	½ 12	4	Esquesing	10 15 0
George Boyd .....	8	3	Adjala	15 15 0
Thomas Bullwet .....	½ 15	1	Albion	15 15 0
Andrew Scaris .....	35	2	Beverley	39 19 9
James Brown .....	3	6	Vaughan	9 12 6

Carried forward....£ 16350 18 10½

## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	Lot.	CON.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't forward...£</i>	16350 18 10½
C. Stickley.....	30	4	Markham	52 6 3
James Burrows.....	9	7	Vaughan	14 17 6
Thomas McCann.....	2	7	Essa	4 9 0
Robert Barry.....	16	9	Whitchurch	11 2 6
George Tench.....	34	3	King	14 0 0
James Burns.....	2	7	Albion	10 11 0
Jabez Willey.....	9	3	Reach	10 5 0
Samuel Brown.....	17	2	Caledon	14 0 0
James Brooks.....	½ 22	4	Innisfil	14 0 0
Wm. Burgess.....	2	8	Flamboro' East	3 10 0
J. Bowerman.....	31	5	Whitby	13 2 6
John Butler.....	33	8	do	13 2 6
John Brown.....	6	2	Mono	9 12 6
C. Long.....	31	7	Markham	42 7 6
John Burgess.....	6	9	Flamboro' E.	5 12 6
James Burns.....	20	6	Albion	10 1 3
Charles Clarke.....	5	5	King	22 15 0
James Curry.....	10	2	Tecumseth	16 0 0
Samuel Reynolds.....	E. ½ 9	10	Markham	27 13 0
Wm. Cook.....	10	9	Esquesing	20 7 6
James Humphreys.....	15	D&C	Scarboro'	12 13 0
E. Stanley.....	24	6	Vaughan	21 17 6
Wm. Demary.....	20	6	Pickering	0 0 0
James Cæsar.....	32	3	Chinguacousy	13 2 6
A. Satterly.....	31	2	Pickering	29 0 0
George Coulter.....	8	1	Albion	12 15 0
Thomas Cooper.....	8	5	Toronto	8 19 0
Neil Lamont.....	9	2	York	64 0 0
Joseph Craig.....	25	5	Chinguacoucy	14 14 2
James Curry.....	25	11	Esquesing	13 5 0
James Cook.....	17	2	Beverly	13 15 0
Michael Shank.....	W. ½ 19	7	Markham	10 0 0
Patrick Connor.....	15	5	Adjala	14 17 6
James Cannon.....	12	2	Caledon	10 10 0
Wm. Cunningham.....	3	2	Innisfil	17 10 0
John Fankler.....	3	8	Whitchurch	33 19 5
Daniel Mellon.....	16	5	Oro	7 17 6
Samuel Currie.....	29	3	Chinguacoucy	11 7 6
Wm. Willer.....	31	9	Markham	22 9 11
James Currie.....	29	5	Chinguacoucy	11 7 6
James Clarke.....	5	8	Erin	11 16 3
James Cochran.....	25	2	Trafalgar	15 15 0
Malcolm Campbell.....	6	6	Caledon	14 17 6
Andrew Coleman.....	2	9	Essa	10 7 6
David Savage.....	10	4	Reach	4 17 3
Wm. Chisholm.....	15	3	Trafalgar	9 12 6
Thomas Cooper.....	32	6	Chinguacoucy	12 5 0
Wm. Demary.....	20	6	Whitby	16 12 6
James Doyle.....	34	11	King	17 12 6
Wm. Duggan.....	23	1	Chinguacoucy	15 15 0
Joshua Deavis.....	14	9	Whitchurch	2 6 3
Robert Dolmage.....	5	6	Eramosa	14 0 0
John Dolmage.....	2	11	Trafalgar	18 7 6
Henry Line.....	16	4	Vaughan	24 1 3
George M'Grath.....	7	2	York	21 2 0
John Beatty.....	8	5	Trafalgar	13 2 6
J. Donahoe.....	27	4	Albion	17 10 0
James Davidson.....	2	3	Caledon	12 5 0
James Cunningham.....	5	8	Esquesing	13 0 0
David Dobie.....	W. ½ 16	5	Esquesing	6 17 6
James Drew.....	10	7	Erin	3 10 0

Carried forward....£17504 6 1



## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	LOT.	CON.	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward....£</i>	17504 6 1
Daniel Doyle.....	16	9	Brock	14 17 6
Andrew Dixon.....	31	5	Esquesing	5 18 4
J. Collins.....	31	6	Uxbridge	52 0 0
Andrew Dixon.....	2	3	Caledon	14 0 0
Israel Dunham.....	22	2	Reach	7 17 6
John Weir.....	6	4	Trafalgar	43 0 0
Richard Decker.....	31	5	Beverley	8 15 0
Wm. Emery.....	5	3	Whitchurch	17 10 0
N.Eagan.....	$\frac{1}{2}$ 9	1	Tecumseth	14 7 6
Robert Elliott.....	15	7	Whitchurch	16 12 6
T. A. Jebb.....	9	11	W.Gwilliambury	14 17 6
Wm. Purdy.....	3	2	E. Gwilliambury	28 11 7
J. McCombs.....	$\frac{1}{2}$ 12	4	Chinguacoucy	6 7 1
Wm. Erwin.....	$\frac{1}{2}$ 12	4	do	6 15 0
James Evans.....	10	4	Innisfil	9 17 6
E. Rickenan.....	24	3	Flamboro' W.	19 10 10
Archibald Forbes.....	9	9	Thorah	22 15 0
A. Freeborn.....	2	5	Credit Reserve	31 17 6
Jacob Shultz.....	25	5	Markham	30 16 6
Robert Fletcher.....	E. $\frac{1}{2}$ 19	3	Nasagawega	17 10 0
J. Feighan.....	16	13	W.Gwilliambury	9 18 3
Hugh Ferguson.....	31	5	Adjala	14 0 0
Wm. Farrow.....	14	8	E. Gwilliambury	8 15 0
Michael Fury.....	$\frac{1}{2}$ 16	7	Innisfil	10 0 0
Samuel Foster.....	10	6	E. Flamboro'	8 15 0
Henry Francis.....	12	2	Albion	13 2 6
Michael France.....	20	10	do	11 17 6
A. Fletcher.....	6	6	Caledon	7 8 9
Daniel Perine.....	4	3	Beverley	13 5 0
Edward Grundell.....	2	3	Tecumseth	5 5 0
John Gleasure.....	34	6	Chinguacoucy	16 11 3
John Gillis.....	12	6	Eramosa	11 2 6
John Gainer.....	12	2	Nelson N. S.	10 1 3
William Glover.....	22	14	Brock	2 12 6
Joseph Goudy.....	15	1	Nelson N. S.	14 0 0
James Graham.....	12	2	Mara	14 0 0
Wm. Godwin.....	10	12	Innisfil	14 0 0
John Guthrie.....	27	3	Beverley	9 8 9
Wm. Gowin.....	$\frac{1}{2}$ 12	4	Chinguacoucy	13 2 6
Hiram White.....	38	A.	Etobicoke	29 5 0
Margaret Glover.....	$\frac{1}{2}$ 6	4	Nelson	10 0 0
Robert Hanstock.....	9	10	Vaughan	23 12 6
Henry Huntley.....	9	9	W.Gwilliambury	21 17 6
Peter Estinkeger.....	16	6	York	0 0 0
Thomas Henan.....	16	9	Toronto Gore	17 10 0
C. Henry.....	12	6	Glanford	10 19 3
Wm. Hammill.....	3	6	Tecumseth	15 2 6
C. Hughes.....	8	3	Albion	10 8 6
R. L. Hughson.....	2	6	Flamboro' E.	8 10 0
Andrew Elzy.....	33	2	Pickering	10 10 0
				18253 3 11

In the above statement only about two-thirds of the leased Reserves are included, I should therefore upon such data calculate that the whole amount due is about 25,000 currency, and upon the same grounds that the lots under lease amount to 270,000 acres.

(Signed) T. BAINES.

CLERGY CORPORATION OFFICE,  
Toronto, 2d Dec., 1839.

**No. 2.**

STATEMENT of the amount due on Leased Clergy Reserves.

NAME.	LOT.	CON.	TOWNSHIP.	AMOUNT DUE.
Malcolm Wright .....	2	5	Whitby	14 17 6
Richard Justice .....	15	6	Toronto W.	12 5 0
S. McKee .....	8	4	Glanford	4 13 0
D. Douglass .....	5	6	Toronto west	9 18 4
Aaron Haines .....	30	6	Whitchurch	11 6 3
Robert Johnson .....	20	2	Scarboro	15 10 0
John Allan .....	12	4	do	40 10 0
James Drummond .....	11	9	King	14 0 0
S. L. Smith .....	2	8	Glanford	13 7 6
George Johnson .....	7	16	Etobicoke	6 9 9
G. Delancy .....	22	2	Tecumseth	18 2 6
James Gallmay .....	24	8	King	3 10 0
John Tool .....	20	2	Pickering	14 17 0
P. McNamara .....	6	4	do	8 15 0
S. G. Smith .....	12	4	Glanford	10 10 0
H. & J. Campbell .....	12	6	Trafalgar	20 10 0
John Dowler .....	19	2	do	15 15 0
Peter Brillinger .....	3	4	Whitchurch	5 1 3
Joel Horn .....	17	10	Brock	0 11 8
Richard Jeffray .....	$\frac{1}{2}$ 11	9	Vaughan	8 10 2
Samuel Eves .....	25	1	Pickering	12 5 11
John Binkley .....	6	5	Flamboro' E.	7 8 6
Arch. Cameron .....	21	5	Vaughan	19 15 0
Alexander McLeod .....	31	B.	Scarboro'	15 18 9
William Marwood .....	2	3	Markham	2 0 0
William Peacock .....	16	2	Etobicoke	11 7 6
Samuel Wood .....	2	4	Beverley	7 8 9
John Emery .....	10	4	Flamboro E.	23 0 0
David Way .....	31	9	Whitby	12 5 0
Richard Richmond .....	33	4	do	13 11 3
Jacob Smith .....	16	1	Etobicoke	14 11 3
Major Ward .....	12	4	Pickering	14 0 0
Thomas Young .....	2	2	Gwillimbury	39 0 0
Smith & Lane .....	11	5	Whitchurch	15 0 0
W. H. Palmer .....	33	6	Whitby	1 6 9
James Fitzgibbon .....	25	3	Trafalgar	13 3 9
William Wallace .....	$\frac{1}{2}$ 8	3	Toronto	1 0 0
Wm. Johnson .....	$\frac{1}{2}$ 2	2	do	6 7 6
John McGuire .....	33	2	Whitby	8 14 5
James McNab .....	18	11	Esquesing	13 5 6
Joseph Rogers .....	12	8	Whitby	12 18 9
Wm. Sparling .....	6	8	Trafalgar	9 17 6
W. Shaw .....	12	2	Toronto	0 0 0
J. McNeil .....	25	1	Chinguacoucy E.	3 5 0
F. Thompson .....	8	3	Trafalgar	12 7 6
P. Kinney .....	2	7	do	10 10 0
A. Bosland .....	3	2	W. Gwillimbury	14 12 6
John Jones .....	27	2	Trafalgar	14 1 3
O. E. Foster .....	12	6	Pickering	0 0 0
Luther Herriman .....	2	11	Markham	2 12 0
James Brecken .....	24	2	Gwillimbury E.	25 7 6
Peter Bushnell .....	25	9	Pickering	8 17 6
James Livingston .....	28	7	Vaughan	14 17 6
Edward Saunders .....	9	8	Whitchurch	18 1 10 $\frac{1}{2}$
Thomas Burrett .....	11	5	Toronto	14 2 6
John Haynes .....	3	10	Markham	29 15 0
Rowland Brush .....	12	4	Trafalgar	4 6 7
Thomas Wiley .....	$\frac{1}{2}$ 3	5	Chinguacoucy	21 0 0
Michael Murphy .....	6	4	York	0 15 0
N. Case .....	30	4	Gwillimbury E.	10 18 9
D. S. Way .....	25	7	Whitby	14 0 0
John Hogg .....	2	5	Toronto	40 0 3
Thomas Smith .....	16	9	Vaughan	7 1 3

Carried forward.....£ 889 8 10



## AMOUNT DUE ON LEASED CLERGY RESERVES, &amp;c.—Continued.

NAME.	Lot.	Con	TOWNSHIP.	AMOUNT DUE.
<i>Brought forward....£</i>				889 8 10
Alexander Robertson .....	3	1	Esquesing	29 8 9
Isaac Beakey .....	9	6	Vaughan	11 7 6
Charles Kelly .....	20	8	Whitby	13 0 0
John North .....	10	7	Esquesing	12 5 0
N. Gamble .....	30	7	King	28 8 9
William Gamble .....	12	10	Trafalgar	30 3 9
James Martin .....	30	2	Markham	4 7 6
H. Smith .....	2	3	Trafalgar N.	26 0 0
David Wismer .....	18	7	Markham	11 5 6
Neil McGillivray .....	9	10	King	14 0 0
John Quick .....	25	Bf	Whitby	8 5 0
William Menery .....	15	11	Trafalgar	20 12 6
Hiram Simons .....	2	5	Nelson	15 0 0
Andrew Cake .....	28	2	Etobicoke	10 0 0
George Hardy .....	6	2	Trafalgar	20 7 4
Edward Starr .....	31	3	Whitby	17 7 5
Pat. Fanning .....	2	3	Albion	12 5 0
John Clarke .....	$\frac{1}{2}$ 20	6	Pickering	6 13 9
James Brown .....	2	7	Toronto	55 2 6
Enoch Davies .....	$\frac{1}{2}$ 15	1	Whitby	7 0 0
John Murphy .....	8	1	Caledon	7 15 0
M. Crooks .....	$\left\{ \begin{array}{l} 15 \\ 15 \\ 12 \end{array} \right\}$	$\left\{ \begin{array}{l} 3 \\ 5 \\ 4 \end{array} \right\}$	Do	161 8 9
H. Hallowell .....	4	4	York	29 7 6
Thomas Harper .....	32	3	Etobicoke	18 7 6
David Ferguson .....	$\frac{1}{2}$ 31	D	Scarboro	11 2 6
Gustavus Stevenson .....	14	2	York A.	16 12 6
James Green .....	21	2	Caistor	85 13 9
Do .....	22	2	do	85 13 9
Do .....	23	4	do	85 13 9
Edmond Burke .....	23	3	do	86 3 9
William Shaw .....	5	7	Caistor	36 2 6
John Freanor .....	4	4	Glanford	22 5 0
Jacob Neville .....	5	3	Chinguacoucy	21 15 0
H. Norton .....	28	11	King	14 12 0
Andrew Henderson .....	25	11	Erin	2 16 0
Thomas Harris .....	1	5	Eramosa	12 5 0
John Harvey .....	27	4	Nassagawega	10 18 9
Amos Haycock .....	28	9	King	15 15 0
Alexander Hill .....	25	7	Whitchurch	15 15 0
John Haight .....	15	3	Pickering	8 3 0
James Hamilton .....	2	5	Mono E.	10 12 6
John Hughson .....	$\frac{1}{2}$ 2	3	Mono W.	11 5 0
J. D. Hare .....	2	1	Reach	3 10 0
Pat. Hogan .....	16	11	Brock	15 15 0
Robert Hymers .....	3	2	Reach	14 5 0
Robert Haustook .....	21	3	King	13 2 6
Samuel Hough .....	16	3	Walpele	13 2 6
Michael Island .....	25	1	Caledon W.	14 17 6
R. Jestin .....	10	7	Eramosa	16 12 6
Samuel Jones .....	31	7	Beverly	9 0 0
Evan Jones .....	33	5	Uxbridge	7 0 0
Isaac Johnson .....	5	6	Erin	14 17 6
John Jones .....	8	5	E. Gwillimbury	7 1 3
Thomas Jackson .....	9	11	Brock	7 14 6
John Judge .....	$\frac{1}{2}$ 6	4	Caledon	7 10 0
D. B. Knapp .....	15	7	Whitby	7 17 6
H. W. Lynde .....	27	4	do	1 15 0
S. Lawrence .....	14	2 R.	Credit Reserve	16 12 6
Edward Sanders .....	15	7	Adjala	14 17 6
William Lindsay .....	2	1	Albion	14 17 6
W. W. Lesslie .....	18	1	Adjala	14 0 0
M. A. Lusk .....	17	9	Whitchurch	14 0 0
G. Lane .....	2	4	Uxbridge	11 7 6

Carried forward....£ 2252 18 4

## AMOUNT DUE ON LEASED CLERGY RESERVES.—Continued.

NAME.	LOT.	CON.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't. forward....£</i>	2252 18 4
Hugh Lee.....	8	1	Adjala	14 0 0
Jesse Lloyd.....	16	1	Tecumseth	25 0 0
F. McDonald.....	10	8	Thorah	23 12 6
J. McLean.....	2	7	Markham	22 5 0
D. McMillan.....	16	9	Erin	10 12 6
C. McKinnon.....	28	5	Vaughan	14 7 6
Wm. Mitchell.....	24	8	do	12 2 6
George Masheter.....	34	2	Etobicoke	21 17 6
Robert Moore.....	25	9	Albion	21 17 6
James Milligan.....	9	3	Tecumseth	21 17 6
J. McAundless.....	12	1	Chinguacoucy	12 7 11
A. McNab.....	16	11	Esquesing	16 0 0
C. McGregor.....	2	1	Caledon	7 17 6
D. Murchison.....	9 & 10	16	Etobicoke	18 11 6
M. McBride.....	9	11	Thorah	3 10 0
Wm. McRanney.....	$\frac{1}{2}$ 22	2	Trafalgar	9 12 6
A. McDougall.....	10	9	Erin	14 10 0
A. Miller.....	6	9	Beverley	13 2 6
Mary McKinnon.....	$\frac{1}{2}$ 12	4	Caledon E.	12 10 0
John Murray.....	2	10	E. Flamboro'	11 16 3
F. Morris.....	12	8	Adjala	14 2 6
James McOwen.....	10	6	Tecumseth	16 12 6
Francis McLaughlin.....	2	7	Mono	16 12 6
Patrick McMahon.....	3	4	Tecumseth	7 14 0
John McCarty.....	2	5	Caledon E.	10 10 0
Wm. Maxwell.....	27	2	do N.	12 12 0
James Moore.....	12	8	Mono	14 0 0
Hugh McWilliam.....	2	1	Tesorontio	14 0 0
Timothy Mulloy.....	$\frac{1}{2}$ 10	12	W. Gwilliambury	10 0 0
Con. Murphy.....	8	3	Caledon E.	14 0 0
N. McKinnon.....	$\frac{1}{2}$ 22	10	Brock	10 0 0
John McDonald.....	16	5	do	14 0 0
James McDermot.....	15	7	Mono	14 0 0
James McNuly.....	6	4	Scarborough	7 17 6
Daniel Meagher.....	16	11	Toronto W.	9 12 6
Wm. Morrin.....	12	9	Beverley	5 13 9
John McCaffry.....	16	3	Erin	12 10 4
Wm. Maun.....	22	6	Vespra	9 3 9
C. Murphy.....	31	7	Mono	14 0 0
Peter Naran.....	8	7	Adjala	14 0 0
John Nugent.....	3	12	Brock	14 0 0
David Pinkerton.....	21	9	King	21 17 6
John Pettinen.....	19	6	Chinguacoucy	13 2 6
Thomas Preston.....	8	5	Whitby	11 12 0
Robert Parker.....	$\frac{1}{2}$ 15	7	Albion	6 5 0
Charles Plaxton.....	6	4	do	15 6 3
James Price.....	$\frac{1}{2}$ 29	6	Chinguacoucy	11 17 6
Robert Patterson.....	$\frac{1}{2}$ 12	11	E. Flamboro'	8 2 6
B. O. Preston.....	15	9	Whitby	5 15 0
George Peavoy.....	31	11	Esquesing	14 17 6
A. Powers.....	25	9	Whitby	6 8 3
Wm. Robinson.....	7	14	King	18 7 6
B. Roddy.....	$\frac{1}{2}$ 2	9	Trafalgar	12 2 6
Wm. Robinson.....	12	4	Eramosa	12 18 7 $\frac{1}{2}$
D. Robinson.....	$\frac{1}{2}$ 17	6	Georgina	11 17 6
W. Robson.....	8	2	Uxbridge	13 10 0
Archibald Rogers.....	27	4	Caledon	14 0 0
Wm. Roddy.....	3	12	Reach	14 0 0
David Rogers.....	$\frac{1}{2}$ 19	3	York E.	11 17 6
Robert Robertson.....	27	2	Eramosa	6 2 6
James Ritchie.....	12	6	Mara	13 2 6

Carried forward....£ 3058 12 11 $\frac{1}{2}$



AMOUNT DUE ON LEASED CLERGY RESERVES.—*Continued.*

NAME.	Lot.	Con.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't. forward....£</i>	3058 12 11½
Thomas Sharpe.....	28	3	Vaughan	22 15 0
H. S. Sheel.....	3	4	King	22 15 0
Wm. Sherman.....	10	8	E. Flamboro'	0 0 0
John Shier.....	2	1	Brock	19 5 0
James Sutherland.....	2	3	Thorah	17 10 0
James Smith.....	2	3	Innisfil	17 10 0
Simon Seacon.....	16	7	Georgina	8 12 3
Wm. Settle.....	½ 25	9	Esquesing	13 2 6
Alexander Stuart .....	10	3	do	16 15 0
James Swinburn.....	20	2	Caledon W.	11 7 6
Wm. Stubbs.....	15	1	Caledon E.	15 15 0
Thomas N. Scripture.....	9	1	Reach	8 15 0
Thomas Smith.....	15	8	E. Gwilliambury	13 2 6
Wm. Smike.....	4	8	Glanford	8 10 0
Owen Scanlan.....	20	8	Mono	13 7 6
John Thomson .....	25	1	Scarborough	21 17 6
Daniel Thomson .....	20	8	Erin	18 7 6
George Thomson .....	3	7	do	14 0 0
James Thomson .....	25	7	Esquesing	14 7 6
John Trotter.....	½ 2	2	Toronto W.	8 2 6
John Tool.....	20	2	Pickering	13 15 0
Thomas Thompson.....	3	9	Erin	12 9 4
Wm. Vanzant.....	31	9	Markham	13 2 5
John Walsh.....	31	3	Albion	23 12 6
F. Wilcocks.....	14	1	Etobicoke	15 10 0
Thomas White.....	E.	5	Beverley	20 3 4
Thomas Wilson.....	20	2	Albion	14 0 0
E. Wisnell.....	27	6	Esquesing	10 1 3
R. Woods.....	20	2	Caledon	18 7 6
John Wolf.....	10	2R.	Credit Reserve	12 10 0
Wm. Ward.....	2	1	Innisfil	16 12 6
Thomas Wallace.....	12	2	Caledon W.	5 5 0
Amasa Wilcox.....	16	A.	Etobicoke	11 10 0
Henry Walker.....	10	2	Reach	10 2 6
Herman Westover .....	½ 32	6	Beverley	8 12 6
W. Wilson.....	16	13	Brock	14 0 0
A. Walker.....	22	4	Vespra	6 2 6
John White.....	27	8	Albion	13 2 6
Jabez Willey.....	9	3	Reach	13 7 6
Wm. Lundy.....	½ 34	5	Whitchurch	6 17 6
James Todd.....	33	4	Albion	3 18 9
Wm. McCoy.....	2	1	Walpole	6 8 9
Alexander McKenny.....	27	8	Pickering	8 0 0
Morris & Stewart.....	7	8	Flamboro' W.	5 17 6
Thomas Craven.....	5	11	King	7 6 0
James Kane.....	10	6	Brock	14 11 8
Hugh McCullogh.....	16	3	Eramosa	7 17 6
John Parke.....	25	3	Mono E.	7 0 0
Owen Gampty.....	8	1	Caledon W.	6 12 3
Joseph Anderson.....	12	2	Nassagawega	10 10 0
E. Thatcher.....	½ 8	2	Nelson N.	14 12 6
Conrad Connor.....	½ 8	9	Whitchurch	12 15 0
Peter Shenfelt.....	2	2	Uxbridge	8 14 2
Gallaher & McKennon.....	12	4	Caledon	9 16 8
Richard Becknell.....	29	9	Beverley	7 2 6
Robert Houston.....	20	6	Caledon	18 7 6
Moses Little.....	5	4	Erin	5 10 6
John Webb.....	24	4	King	8 8 0
John McRay.....	19	3	Beverley	12 5 0
Rowland Bell.....	22	10	Tecumseth	3 10 0
Samuel Young.....	16	3	Reach	7 12 6

*Carried forward....£* 3790 10 3

## AMOUNT DUE ON LEASED CLERGY RESERVES, &amp;c.—Continued.

NAME.	LOT.	CON	TOWNSHIP.	AMOUNT DUE.
<i>Brought forward...£</i>				3790 10 3
Horace Foster.....	8	7	Pickering	9 12 3
John Wilkie.....	30	10	Vaughan	5 13 9
Hugh McDonald.....	22	8	Brock	7 0 0
Charles McGuire.....	16	10	Vaughan	14 0 0
Peter Moffatt.....	15	5	Whitby	10 17 6
Thomas Walton.....	15	3	Scarboro	2 14 6
John Ferries.....	19	2	Chinguacoucy	11 0 0
Thomas Smart.....	10	5	do	0 0 0
C. M. K. Batty.....	21	7	Vaughan	13 2 6
Peter Erlenkizer.....	24	4	York W.	6 0 0
Hector McLean.....	24	10	Vaughan	6 18 9
W. Robinson.....	5	9	King	5 5 0
James Campbell.....	32	2	Chingua coucyW	6 2 6
S. Warnock.....	23	5	do	2 13 6
Alex. McKichanie.....	9	4	Vaughan	11 1 3
E. Bennett.....	24	4	do	1 5 0
Hugh Matthewson.....	11	5	do	11 15 0
William Agnew.....	9	5	Tecumseth	14 5 0
Daniel Herrick.....	8	D	Scarboro	16 18 0
James Forrest.....	3&4	4	Chinguacoucy	11 16 3
William Cotes.....	15	4	Toronto W.	21 7 7
John Ballard.....	25	13	Innisfil	2 12 6
Wm. Maxwell.....	25	5	York W.	18 12 6
Pat. Dougharty.....	5	3	Toronto	38 2 0
Angus Cameron.....	28	9	Vaughan	12 2 3
E. McWilliams.....	21	9	King	0 0 0
Ellis Hughes.....	23	7	do	7 0 0
William Wiggins.....	12	2	E. Chinguacoucy	3 5 6
William Rogers.....	6	6	Albion	9 17 6
J. C. Hartshorn.....	31	C	Scarboro	5 18 1½
Jere. Hart.....	2	11	Brock	4 5 0
Moses Blackstock.....	15	11	Essa	7 0 0
Robert Sproule.....	½ 3	8	Tecumseth	0 17 6
Andrew Thompson.....	2	3	Scarboro	0 0 0
Alexander McKay.....	10	6	W. Gwillimbury	15 10 0
James Johnson.....	8	Bf	Pickering	15 13 9
Francis Galbraith.....	2	3	Toronto E.	18 14 6
H. Tripp.....	6	8	Whitby	9 12 6
James Updegrove.....	32	1	Etobicoke	11 10 0
John Sinclair.....	19	1	Chinguacoucy	7 0 0
Richard Buller.....	27	8	Whitby	0 0 0
Francis Richard.....	6	2	Caledon	13 2 0
James Ward.....	2	5	Innisfil	0 17 6
Charles Perry.....	12	4	Whitby	14 1 3
George Colbath.....	½ 23	3	York E.	9 18 3
Mat. Kensler.....	9	13	W. Gwillimbury	7 16 3
John McLean.....	16	6	Vaughan	3 10 0
Malcolm Bratton.....	21	9	do	12 16 3
George Gower.....	9	4	Whitchurch	10 2 6
John Bunson.....	17	4	Tecumseth	8 9 0
James Donnell.....	17	6	Georgina	7 8 6
Ebenezer Draw.....	2	3	W. Gwillimbury	5 13 9
Joseph Harris.....	38	3	Etobicoke	0 0 0
John Scarlett.....	40	2	York	24 0 0
Do.....	36	3	do	30 17 6
Daniel Stuart.....	¼ 9	2	King	0 0 0
Frederick New.....	31	3	Markham	4 0 0
James Nixon.....	15	7	Toronto	20 1 3
Benjamin Shells.....	9	2	Whitchurch	4 6 0
John Ball.....	31	3	York	29 17 6
Thomas Chester.....	8	3	Scarboro	7 17 6
Dugald McLellan.....	3	2	Chinguacoucy	18 10 0
Robert Hamilton.....	½ 25	3	Scarboro	2 5 6
David Loughheed.....	22	2	Etobicoke	0 17 6
John Murphy.....	16	8	Vaughan	10 10 0

Carried forward...£ 4414 10 2



## AMOUNT DUE ON LEASED CLERGY RESERVES, &amp;c—Continued.

NAME.	Lot.	CON	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward...£</i>	4414 10 2
William Evans .....	10	10	W. Gwillimbury	16 12 6
A. Markle.....	8	3	Toronto	14 2 6
John Cartwright.. ..	25	3	Chinguacoucy E	8 12 6
James Walsh.....	$\frac{1}{2}$ 2	1	Brock	8 0 0
Joseph Carter .....	11	2	Toronto W.	17 11 10
John Willis .....	6	8	Essa	6 2 6
Noah Huckins.....	2	3	Whitby	10 11 10 $\frac{1}{2}$
William Poole.....	10	4	Tecumseth	7 2 6 $\frac{1}{2}$
Arnold Evans.....	2	11	Essa	3 18 9
John Waggoner .....	$\frac{1}{2}$ 2	1	Brock	5 12 0
Lewis Page.....	9	8	King	10 10 0
James.....	18	5	Adjala	10 12 6
Israel Gibbs.....	6	6	Pickering	10 12 4
Calvin Rose.....	$\frac{1}{2}$ 20	4	Whitby	2 6 10
Peter Keogh .....	2	7	Tecumseth	9 15 0
John Albright .....	$\frac{1}{2}$ 25	5	Pickering	3 0 0
Angus Cameron....	17	9	Vaughan	14 15 10
M. Dawson .....	20	3	Etobicoke	0 0 0
William Musson .....	12	6	Chinguacoucy E	10 7 8
John Wideman.....	$\frac{1}{2}$ 25	7	Markham	6 0 0
S. Gray .....	$\frac{1}{2}$ 16	3	Chinguacoucy	3 10 0
Anthony Bowes .....	3	2	Vaughan	12 3 9
John Woodson.....	24	2	King	13 2 6
Isaac Chester .....	$\frac{1}{2}$ 5	2	Toronto	0 0 0
Charles Stinson.....	31	3	Albion	11 7 6
Andrew Mercer.....	33	8	Pickering	28 5 0
Jonathan Asbridge .....	31	A	Scarboro	10 15 0
Robert Mooney.....	8	7	Essa	12 5 0
William Wallace.....	29	2	Chinguacoucy E	2 3 9
Arnold Reynolds .....	6	6	Whitby	3 5 0
Garret Conner.....	35	2	Toronto N.	0 0 0
E. Scott .....	15	9	Pickering	7 0 0
G. C. Thompson....	19	4	Chinguacoucy W	14 5 9
Malcolm Wilkie .....	$\frac{1}{2}$ 30	6	Vaughan	3 2 6
Edward Moffatt.....	$\frac{1}{2}$ 6	2	Adjala	8 15 0
James Annes .....	6	4	do	12 7 6
Stephen Chapman .....	27	5	Uxbridge	4 16 3
Samuel Gordon.....	15	5	Caledon E.	11 7 6
Nicholas O'Conner.....	10	11	Toronto Gore	10 5 0
Trever Murray .....	17	2	Toronto N.	14 8 9
James Hammell .....	2	5	Tecumseth	18 7 6
Isaac Scott .....	25	6	Chinguacoucy W	6 8 0
Phillips Bosvert.....	11	3	King	11 3 6
James Starr.....	15	3	Whitby	3 10 0
John Nume .....	6	2	Caledon W.	7 0 0
Isaac Hare .....	16	2	Chinguacoucy w.	3 2 6
David Mussleman.....	$\frac{1}{2}$ 8	7	Whitchurch	0 18 0
Heron & Jordan.....	2	4	York	15 0 0
Levi Vankleek .....	27	4	Pickering	0 0 0
Jacob Hollinghead .....	5	5	King	4 7 6
Isaiah Abrams.....	8	9	Whitby	8 15 0
Hiram Harrison .....	25	3	E. Gwillimbury	27 16 3
William Gardiner.....	12	3	Chinguacoucy W	8 0 0
John Taylor .....	23	6	do E.	12 5 0
Moses McGrath .....	20	B	Etobicoke	2 12 6
Ebenezer Weller.....	16	4	E. Gwillimbury	7 5 0
Isaiah Dickie.....	8	3	Whitby	5 17 6
John Karr .....	12	2	do	6 3 9
Charles Blew .....	$\frac{1}{2}$ 11	7	King	0 3 0
William Thomas.....	17	2	Reach	9 8 0
Chas. Tripp.....	16	1	do	7 8 6
Hugh McMillan.....	2	5	Thorah	8 15 0
Mordecai Wilson .....	$\frac{3}{4}$ 8	5	Pickering	7 17 0
Christian Shell.....	24	4	Markham	9 10 0
Daniel Heally.....	25	5	Caledon west	9 16 0
L. Davidson.....	31	7	Whitby	4 7 6

Carried forward....£ 4980 0 0

## AMOUNT DUE ON LEASED CLERGY RESERVES, &amp;c.—Continued.

NAME.	LOT.	CON.	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward...£</i>	4980 0 0
Jacob Way .....	27	6	Whitby	7 0 0
F. Brock .....	17	3	Brock	6 15 6
Thomas Whaley .....	2	9	Markham	13 0 0
Isaac Clayton .....	30	12	King	11 7 0
E. Stanley .....	24	6	Vaughan	1 15 0
Wm. Fawcett .....	15	1	Scarboro	1 15 0
James Mattman .....	8	7	Whitby	5 5 0
John Reid .....	3	4	W. Gwillimbury	7 0 0
James Black .....	70 a. 2	Bf	Whitby	2 18 0
Nicholas Mattice .....	22	A	Etobicoke	7 18 9
John Blackstock .....	11	3	Whitchurch	3 18 9
Phillip Stoats .....	20	4	Pickering	8 15 0
Joseph Plumb .....	2	5	Markham	38 1 8
Henry Jackson .....	7	16	Etobicoke	0 0 0
Wm. Gibbs .....	$\frac{1}{2}$ 17	14	Brock s	7 10 9
Mat. Treanor .....	15	2	Toronto N.	5 5 0
James Strong .....	23	4	Chinguacoucy E	8 16 6
Hugh Black .....	28	3	Vaughan	0 0 0
Jere Plant .....	21	5	Whitchurch	5 13 9
John Bogert .....	28	5	King	4 0 0
Wm. Smith .....	$\frac{1}{2}$ 2	4	Toronto	21 0 0
Francis Berry .....	2	1	do	3 17 9
Matthew Branden .....	E. $\frac{1}{2}$ 20	9	King	5 0 0
E. McWilliams .....	W. $\frac{1}{2}$ 20	9	do	4 2 0
Arch. McArthur .....	$\frac{1}{2}$ 8	5	Caledon W.	8 2 6
Mark Schell .....	$\frac{1}{2}$ 37	6	Uxbridge	0 0 0
Gilber Mulligan .....	$\frac{1}{2}$ 24	2	Vaughan	13 6 3
Rev. J. Johnson .....	29	1	Chinguacoucy W.	3 18 9
Wm. Andrews .....	14	2	Toronto S.	0 0 0
George Delaney .....	$\frac{1}{2}$ 22	2	Tecumseth	4 2 0
Jesse Lloyd .....	30	10	King	16 10 0
Francis Brock .....	19	3	York E.	18 6 6
John Sutherland .....	22	8	Tecumseth	10 10 0
Edward Heacock .....	28	3	King	3 8 9
Charles Gokey .....	25	1	Esquesing	7 8 9
R. Cook .....	16	7	do	10 7 6
John McReady .....	27	8	do	9 15 0
Wm. McRaney .....	19	3	Trafalgar	20 0 0
John Alpough .....	$\frac{1}{2}$ 15	7	Garafraxa	6 1 3
Richard Kitchen .....	$\frac{1}{2}$ 9	2	Beverly	24 13 3
Dugald Ferguson .....	10	3	Erin	8 18 9
John Ryan .....	7	11	Flamboro East	3 10 0
Thomas Dayhan .....	10	10	E. Flamboro	0 18 9
Stephen Cook .....	35	6	Beverley	0 18 9
Francis Walker .....	3	1	Nassagaweya	0 6 0
E. Blackman .....	2	9	Trafalgar N.	7 0 0
Elias Baker .....	34	3	Beverley	15 0 0
Jacob Cumming .....	12	7	Flamboro E.	7 0 0
David Cumming .....	17	5	do W.	7 0 0
Wm. Mann .....	12	2	Glanford	0 0 0
James Hamilton .....	5	4	Nassagaweya	2 3 9
James Norris .....	6	11	Flamboro E.	9 0 0
Joseph Fletcher .....	$\frac{1}{2}$ 19	3	Nassagaweya	5 0 0
Daniel McMillan .....	16	9	Erin	8 10 0
John Snider .....	22	7	Binbrooke	6 2 0
James Lyons .....	31	1	Eramosa	0 17 6
Owen Lloyd .....	4	8	Flamboro E.	0 0 0
L. McKinnon .....	19	3	Erin	5 5 6
Christopher Yager .....	$\frac{1}{2}$ 10	2	Rainham	6 2 6
Jacob Relleman .....	78	0	Stamford	1 5 0
Christian Rora .....	17	2	Rainham	2 12 6
John Schofield .....	15	7 & 8	Pelham	12 5 0
Aaron Roy .....	12	7	Caistor	0 0 0
Martha Young .....	$\frac{1}{2}$ 14	7	Pelham	1 10 0
Samuel Smith .....	27	4	Zone	7 0 0

Carried forward. £ 5435 11 11



## AMOUNT DUE ON LEASED CLERGY RESERVES, &amp;c.—Continued.

NAME.	Lot.	Con.	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward..£</i>	5435 11 11
Wm. Marsh.....	½ 9	10	Howard	6 7 6
Peter Chauun .....	2	Bf	.....	4 7 6
		E. S.		
John Askin .....	½ 1	of R.	Maidstone	40 7 6
		A.p'e		
		W. S.		
Thomas McCrae.....	A	of	Rochester	77 15 0
Do .....	1	R.R.	do	77 15 0
		e.s.of		
Do .....	1	R.R.	Maidstone	77 15 0
		W. S.		
Do .....	1	of	Rochester	77 15 0
		B.R.		
Do .....	1	E.S.of	Maidstone	72 5 0
		B.R.		
Do .....	7	W.S.of	Rochester	80 0 0
		R.R.		
Do .....	2	B.R.	Maidstone	77 15 0
		&		
Do .....	1	R.R.	do	80 0 0
		betw'n		
		R. &		
		Pa.R		
Do .....	3	do	do	28 10 0
George Stingwell .....	10	1	E. Tilbury	8 15 0
Wm. Brooks .....	20	14	Dawn	19 5 0
John Clancy .....	34	4	Camden	19 5 0
C. G. Cramer.....	30	8	do	10 5 0
Lemon Long .....	15	1	Zone	14 17 6
C. McDerman .....	25	3	Zone	11 7 6
Joseph Alway .....	10	2	Lobo	3 10 0
Isaac Allger .....	9	14	Blenheim	8 15 0
Peter Allger.....	6	4	Zorra	7 0 0
Thomas Atkins .....	8	B	London	10 6 6
Frederick Best .....	½ 9	0	Bayham'	7 17 6
John Burgess .....	12	7	Yarmouth	9 3 9
Wm. Bowman.....	3	14	Burford	14 0 0
Wm. Buchanan .....	12	10	Yarmouth	14 0 0
Do .....	14	12	do	14 0 0
Alex. Buchanan .....	12	12	do	11 7 6
Samuel Chapel .....	9	6	do	10 10 0
J. B. Crouse.....	9	13	Windham	13 7 0
Thomas Choate .....	2	Bf.B	S. Dorchester	11 2 9
Joseph Crumb.....	10	2	Southwold	21 0 0
Mark Dyer .....	16	A&b	S. Dorchester	0 0 0
C. Ellistorn .....	17	8	Townsend	11 15 6
R. Ford .....	2	5	Zorra	9 12 6
Jonathan Tatterton .....	½ 8	1	Blandford	13 2 6
Donald Ferguson.....	5	12	Yarmouth	7 17 6
A. H. Grant.....	20	2	Zorra	0 17 6
J. Bennett .....	½ 8	1	do	7 8 9
J. W. Glenney .....	9	11	Yarmouth	6 11 3
A. Glendenning .....	9	3	Westminster	16 12 0
John Harrington .....	8	11	Zorra	9 10 0
Joseph Hughson .....	10	6	Blenheim	14 17 6
J. & J. Halliday.....	18	3	Westminster	11 10 0
Henry Helmke .....	26	5	Bayham	6 2 6
A. Huff .....	16	2	Yarmouth	10 18 9
E. Holckies.....	16	9	Townsend	7 17 6
Thomas Johnson.....	22	12	S. Dorchester	14 17 6
J. G. Lessee.....	19	5	Norwich	14 7 6
J. Lepscombe .....	(100) 9	Irge	Yarmouth	10 17 6
J. Crysler .....	3	2	Windham	10 1 3
C. Lepper .....	9	2	Southwold	20 2 6
B. Mean .....	9	front	Woodhouse	7 16 3
H. Moyer.....	½ 26	5	Norwich	9 12 6
M. C. Mudge .....	2	9	Blenheim	

Carried forward....£ 6598 8 2

AMOUNT DUE ON LEASED CLERGY RESERVES, &c.—*Continued.*

NAME.	LOT.	CON.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't forward..£</i>	6598 8 2
A. McLeod.....	8	3	Zorra	14 13 0
A. McCallum.....	9	5	Ekfrid	15 15 0
R. McDonald.....	$\frac{1}{2}$ 6	2	Zorra	12 6 3
G. McDonald.....	10	1	Oxford N.	6 2 6
S. Marlatt.....	$\frac{1}{2}$ 3	10	Blenheim	1 15 0
J. McLantry.....	16	11	Yarmouth	10 10 0
Wm. Northrop.....	$\frac{1}{2}$ 27	2	Malahide	10 11 3
Jacob Potts.....	$\frac{1}{2}$ 2	5	Woodhouse	14 17 0
Charles Perley.....	2	5	Oakland	12 5 0
N. Pickle.....	10	4	Blenheim	7 5 0
John Rexford.....	8	13	Zorra	17 1 0
Wm. Rupert.....	9	5	Blenheim	10 10 0
John Strong.....	2	7	Zorra	20 2 6
James Sutherland.....	$\frac{1}{2}$ 6	2	Zorra	14 8 0
John Smith.....	16	2	do	8 11 3
E. H. Spalding.....	9	7	Blenheim	10 1 3
Let Tisdale.....	2	9	Burford	5 5 0
B. Thornton.....	6	14	Nissouri	12 0 0
R. Thornton.....	3	4	Oxford W.	9 2 6
Charles Burch.....	W. $\frac{1}{2}$ 10	2	Burford Gore	28 3 9
do	9	1	do	40 18 9
Albert Burdan.....	6	1 & 2	Woodhouse	73 13 9
James Burditch.....	Bro. 17	5	Dochester N.	0 0 0
James Campbell.....	3	2	Burford Gore	48 8 9
Levi Churchill.....	10	4	Charlotteville	85 7 6
Oliver Wilson.....	N. $\frac{1}{2}$ 31	11	London	11 16 9
Caleb Hayes.....	2	1	Woodhouse	57 0 0
David Johnson.....	10	10	Windham	91 7 9
John Kirn.....	9	1	Charlotteville	88 15 0
Robert McLeod.....	10	2	do	90 5 0
do	9	5	do	60 0 0
Finlay Malcolm.....	2	1	Burford Gore	0 0 0
Israel Owen.....	10	10	Townsend	88 15 0
Isaac Smith.....	part 16	5	Charlotteville	21 14 0
C. Richardson.....	2	B.f.	Oxford West	31 15 6
Levi Lawrence.....	13	5	Burford	85 5 0
Edmond Burke.....	19	3	Norwich	88 15 0
do	19	1	do	88 15 0
do	16	2	do	73 15 0
Frederick Austone.....	16	ft.	Rainham	0 0 0
Edward Morgan.....	5	5	Yarmouth	29 0 0
Burdick & Nichols .....	15	3	Oxford N.	0 0 0
John Talbot.....	2	5	London	11 5 0
Thomas Horner.....	9	4	Dorchester N.	70 5 0
Thomas Dexter.....	4	B.f.	do S.	40 8 6
Caleb Piper.....	26	9	Oxford W.	73 15 0
Jonathan Morrison.....	23	B.f.& 1	Dorchester S.	28 0 0
Paul Everill.....	9	7	Townsend	25 0 0
Nehemiah Arnold .....	2	A.	Dorchester S.	40 0 0
Henry Walker.....	N. $\frac{1}{2}$ 2	3	Woodhouse	0 0 0
Thomas Horner.....	10	6	Burford	33 15 0
Jacob Potts.....	N. $\frac{1}{2}$ 2	5	Woodhouse	14 13 0
George Ash.....	16	13	Blenheim	7 0 0
J. A. Tennant.....	N. $\frac{1}{2}$ 3	14	do	6 5 0
Henry Beemer.....	3	6	Townsend	25 15 0
Samuel Horton.....	9	9	Windham	41 5 0
L. Sovereign.....	2	7	do	33 5 0
Thomas Hollowood.....	22	8	Charlotteville	20 0 0
Richard Phillips.....	9	3	Burford Gore	19 3 9
Wm. Rupert.....	9	5	Blenheim	8 15 0
Jacob Baker.....	2	B.f.	Walsingham	30 10 0
Duncan McCall.....	10	10	Charlotteville	46 14 3

*Carried forward....£* 8570 16 8



## AMOUNT IN ARREAR FOR RENTS, &amp;c.—Continued.

NAME.	Lot.	Con.	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward....£</i>	8570 16 8
Duncan McCall.....	9	9	Charlotteville	37 5 0
Hiram Capron.....	16	ft.	do	37 10 0
J. McLaughlin.....	3	4	Burford	12 0 0
Brockway Ames.....	16	1	do	40 10 0
Ezekiel Foster.....	22	10	Townsend	26 10 0
Samuel Moore.....	9	8	Norwich	40 10 0
do	5	7	do	40 10 0
Cornelius Ernest.....	part 9	B.f.	Oxford W.	3 15 0
Jesse Page.....	12	3	Yarmouth	24 5 6
Thomas Scott.....	16	1	Charlotteville	76 0 0
Henry Walker.....	16	1	Walpole	21 0 0
John Jackson.....	2	5	Blenheim	0 0 0
John Boswick.....	2	2	Yarmouth	18 8 9
Jonathan Doan.....	16	6	do	51 5 0
Edward Collard.....	2	11	Charlotteville	0 0 0
Henry Medcalf.....	5	5	Bayham	13 6 3
George Ryerson.....	9	1	Rainham	0 0 0
Joseph Smith.....	5	3	Yarmouth	35 10 0
C. Rora.....	17	2	Rainham	0 0 0
Sidney Johnson.....	15	1	Oxford N.	12 0 0
Daniel Freeman.....	17	2	Woodhouse	32 10 0
Jacob Langs.....	2	9	Rainham	20 0 0
J. W. Ryerson.....	2	5	Malahide	29 5 0
J. W. Throckmorton.....	23	2	Norwich	16 5 0
George Waggoner.....	17	2	Walpole	25 0 0
Robert Alway.....	$\frac{3}{4}$	4	Townsend	9 0 0
John Backhouse.....	18	2	Malahide	31 10 0
Wm. Bird.....	17	10	Charlotteville	29 5 0
John Matthews.....	31	15	London	14 0 0
Lewis Earle.....	N. $\frac{1}{2}$ 9	11	Charlotteville	4 15 6
Wm. Lawrence.....	3	12	do	9 11 3
Elias Moore.....	9	3	Yarmouth	4 6 3
Wm. Wilcox.....	23	4	do	0 0 0
Peter Wycoff.....	25	1	Malahide	12 7 6
Justus Wilcox.....	19	5	Yarmouth	8 0 0
John Sovereign.....	2	5	Townsend	18 10 0
John Walker.....	9	1	do	31 10 0
Andrew Cohoe.....	9	2	Norwich	13 0 0
Christopher Otis.....	19	9	do	15 10 0
Jacob Yeigh.....	9	9	Burford	68 5 0
Hugh Webster, 500 acres....	A.	Gore	Norwich	58 0 0
— Rusk.....	5	1	do	10 0 0
G. McTaggart.....	19	1R.	Yarmouth	7 0 0
J. Sovereign.....	9	5	Townsend)	55 10 0
N. Eldridge.....	16	5	do	7 0 0
W. Jobis.....	12	1	Yarmouth	20 0 0
Jacob Fick.....	9	A.	Walsingham	13 12 6
James Thomson.....	19	7	Yarmouth	8 15 0
Fick & Coon.....	9	13	Walsingham	7 15 0
S. Nichol.....	$\frac{1}{2}$ 16	13	Townsend	3 15 0
R. Webster.....	8	3	London	3 10 0
Enoch Wolley.....	2	5	Oxford E.	7 5 0
S. Weir.....	3	8	do	3 7 6
Jacob Loucks.....	2	A.	Walsingham	7 15 0
John Orr.....	14	4	Malahide	9 0 0
Ebenezer Fowle.....	3	6	Bleinham	10 0 0
A. Teale.....	12	3	Bayham	10 13 2
John Skillington.....	E. $\frac{1}{2}$ 10	10	Burford	4 0 0
G. Wright.....	2	8	Durham	12 5 0
M. Mansell.....	$\frac{1}{2}$ 22	12	Townsend	3 15 0
S. Griffin.....	44	3	Middleton	10 7 6

Carried forward....£ 9726 17 11

## AMOUNT DUE ON LEASED CLERGY RESERVES, &amp;c—Continued.

NAME.	Lot.	Con.	TOWNSHIP.	AMOUNT DUE.
			<i>Brought forward...£</i>	9766 17 11
Walter Ward.....	23	1	Yarmouth	13 7 6
John Webb .....	16	1	S. Dorchester	12 10 0
S. P. Wright.....	5	9	Dereham	9 0 0
Isaac Waters.....	14	3	Middleton	14 0 0
J. J. Woodward .....	26	7	Norwich	8 15 0
D. McLachlan .....	$\frac{1}{2}$ 20	8	Malahide	4 15 0
Zenas Williams.....	$\frac{1}{2}$ 2	2	Zorra	3 15 0
L. Gardiner.....	$\frac{1}{2}$ 2	3	Burford	5 10 3
N. Dowling.....	10	6	Oxford E.	4 10 0
Alexander Parkinson .....	13	5	S. Gower	31 10 0
E. Horton .....	$\frac{1}{2}$ 26	10	Elizabethtown	18 17 6
Joseph Godkin.....	$\frac{1}{2}$ 18	10	do	24 15 0
C. Cathcart.....	17	7	Goulburn	6 2 6
Hugh Cosgruf .....	5	4	Dalhousie	8 6 3
William Gibson.....	10	2	Beckwith	8 15 0
Stephen Burritt.....	27	1	Malboro'	17 6 0
E. Page .....	18	8	Thurlow	9 0 0
Elijah Spafford.....	9	3	Loughboro	26 13 9
John Peters.....	19	6	Portland	20 12 6
Way & Demill.....	C	1	Sophiasburg	0 0 0
Daniel Gilbert ....	58 & 60	1	do	24 10 0
Joseph Dorland.....	27	3	Ameliasburg	10 10 0
Joseph Wilcocks.....	31	1	Hope	41 5 0
J. H. Morden .....	25	9	Cramahe	0 17 6
Jeremiah Conatt .....	31	Bf	Darlington	25 2 6
John Fraser.....	37	4	Ernestown	20 0 0
Wm. Allan .....	1	3	York	31 2 6
Jacob Delong.....	2	7	Markham	84 7 6
D. Boulton.....	1	3	York from Bay	11 13 9
Alex. McDonell .....	10	2	Flamboro	44 12 6
Jacob Phillips .....	32	13	Etobicoke	29 5 0
G. Butler.....	33	6	Pickering	32 15 0
Thomas Noble .....	$\frac{1}{2}$ 16	8	Markham	11 16 0
E. Lockwood.....	8	Bf	Whitby	25 0 0
Wallace & Vance.....	31	5	Albion	9 0 0
A. D. Thomson.....	34	2	Etobicoke	38 10 0
Daniel Curtis.....	$\frac{1}{2}$ 33	4	Trafalgar S.	17 15 0
Joseph Smith.....	31	Bf	Whitby	48 2 6
Pat. McCort .....	2	5	Albion	0 17 6
Robert Copeland.....	21	1	Etobicoke	17 13 9
John Earle.....	part 8	9	Markham	12 0 0
Samuel Moore.....	W. $\frac{1}{2}$ 25	3	Whitby	2 10 0
Wm. Andrews.....	$\frac{1}{2}$ 13	2	Toronto S.	17 12 6
James Buck.....	$\frac{1}{4}$ 15	9	Trafalgar	15 15 0
Jacob O'Reilly.....	2	8	Beverly	15 15 0
M. Hyndman.....	19	5	do	10 10 0
A. Cake .....	34	C.	Etobicoke	7 2 6
Jacob Fyfe.....	2	7	Innisfil	12 10 0
Alex. Hill .....	$\frac{1}{2}$ 8	7	Tosorontio	6 10 0
F. Baker .....	12	6	Caledon	42 0 0
G. Finch .....	25	2	Trafalgar	8 10 0
J. McGregor.....	6	4	Whitby	8 15 0
D. McDonald .....	9	9	Thorah	0 17 6
D. Spanhouse .....	9	4	Markham	16 2 6
A. D. Thomson.....	2	3	Scarboro	6 11 3
Do .....	25	1	do	25 10 0
T. Collins.....	8	7	Toronto	13 15 0
S. Bougher .....	7	Bf.B	Walsingham	17 5 0
R. Green.....	9	13	Townsend	16 2 6
Joseph Smith.....	5	1	Yarmouth	23 12 6
E. Cook.....	16	1	Oxford W.	27 10 0
H. Holmes.....	$\frac{1}{2}$ 9	6	Norwich	0 18 9
Thomas Welch.....	12	4	Charloteville	15 0 0
M. Slaght.....	16	7	Townsend	7 0 0
Wm. House.....	2	1	Windham	8 15 0

Carried forward...£ 10837 15 2



## AMOUNT DUE ON LEASED CLERGY RESERVES.—Continued.

NAME.	LOT.	CON.	TOWNSHIP.	AMOUNT DUE.
<i>Brought forward..£</i>				10837 15 2
R. Cline.....	46	2	Middleton	8 15 0
R. L. Benson .....	3	14	Windham	9 3 6
D. P. Marvin.....	15	11	Zorra	4 7 6
R. S. Thornton.....	2	8	Oxford W.	3 7 3
H. Wiltsee.....	25	1	London	0 0 0
Joseph Alway.....	9	3	Lobo	8 15 0
John Daniells .....	3	4	Blenheim	0 0 0
Thomas Dawson .....	3	8	do	8 0 0
Samuel Martin.....	$\frac{1}{2}$ 8	1	Burford	26 6 6
A. McArthur .....	2	3	Lobo	5 5 0
S. Wright .....	17	2	Blenheim	1 0 0
A. Millar.....	5	5	Norwich	6 0 0
Denis Shoff.....	9	11	Townsend	9 10 0
Francis Delon.....	16	14	Blenheim	5 10 0
Chancey Burgess .....	19	3	Yarmouth	6 0 0
John Bostwick.....	2	4	do	12 12 3
Joseph Slaght .....	10	2	Townsend	5 13 9
Anthony Hale.....	31	5	London	0 0 0
Wm. Fowler .....	3	8	Burford	5 7 8
Wm. Bedford.....	$\frac{1}{2}$ 12	12	Zorra	2 5 0
S. Bowerman.....	12	5	Yarmouth	9 10 0
George Ash.....	16	13	Blenheim	8 12 0
N. Gage.....	12	7	Norwich	35 0 0
P. G. Losie.....	12	5	do	10 0 0
Amos Hudgin.....	30	6	King	8 15 0
James Walsh .....	10	2	Chinguac'y. W	3 10 0
David Bates .....	9	8	Vaughan	12 5 0
Daniel Sullivan.....	3	6	Markham	2 8 9
N. McIntire .....	31	5	Pickering	7 17 6
Patrick Tahaly.....	$\frac{1}{2}$ 3	2	Tecumseth	0 15 0
Hugh Clarke.....	12	5	Chinguacoucy.	5 0 0
William Cole .....	3	4	Innisfil	5 15 0
John Beaton.....	34	7	Vaughan	7 10 0
W. Terwilliger .....	$\frac{1}{2}$ 6	2	Whithy	0 0 0
Neil Morrison.....	$\frac{1}{2}$ 20	9	Vaughan	8 16 3
Robert Kirkpatrick.....	34	2	Chinguacoucy	10 3 9
Robert Smith.....	10	1	do	7 17 6
Daniel Herrick .....	$\frac{1}{2}$ 9	8	Markham	6 17 6
Thomas McKew.....	17	14	Tecumseth	6 11 9
M. Harman .....	$\frac{1}{2}$ 21	3	Vaughan	3 11 0
John Willis.....	17	12	Innisfil	8 6 3
Thomas Baldwin .....	2	7	Whitby	3 10 0
John Ballar .....	33	6	Pickering	9 0 0
John McLavey .....	2	3	York W.	24 0 0
James Hill.....	31	5	E. Gwillimbury	4 7 6
John McDonald .....	15	1	Mara	7 17 6
Pat. Rogers.....	16	11	Innisfil	6 5 0
John Brown.....	6	4	Caledon west	9 1 3
John Morrison.....	16	5	Chinguacoucy	0 0 0
James Ritchie.....	15	13	Mara	6 15 0
Neil McGillivray.....	3	10	King	10 10 0
Robert Shaw.....	23	3	Chinguacoucy	2 7 6
Jacob Huffman.....	9	4	King	9 11 0
Charles Hodgkins.....	10	10	Reach	6 7 6
Jacob Holly.....	21	6	York	15 0 0
Abraham Devins.....	16	5	do west	0 0 0
Henry Wemuan .....	$\frac{1}{2}$ 9	7	Tecumseth	4 7 0
Robert Moore.....	17	8	do	7 11 3
Hugh Stodars.....	16	7	W. Gwillimbury	13 7 6
James Brett.....	6	6	Mono	3 15 10
Jacob Smith.....	11	A	Etobicoke	6 5 0
Chauncey Crosby.....	8	7	Markham	25 3 9

Carried forward....£ 11309 18 5

AMOUNT DUE ON LEASED CLERGY RESERVES.—*Continued.*

NAME.	Lot.	Con.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't. forward....£</i>	11309 18 5.
Z. Jones.....	31	3	Pickering	19 6 3
John Cameron.....	$\frac{1}{2}$ 3	2	Markham	3 10 0
Francis Leys.....	2	9	Pickering	1 9 0
Arthur Graham.....	34	3	Chinguacoucy	3 10 0
J. Troyer.....	$\frac{1}{2}$ 22	3	York	4 8 9
George Piper.....	10	3	Chinguacoucy E.	8 15 0
Isaac Gordon.....	$\frac{1}{2}$ 34	5	Vaughan	1 10 0
James Ellis.....	$\frac{1}{2}$ 16	5	Tremseth	4 13 9
Smith Glass.....	8	1	Toronto E.	14 4 0
William Pegg.....	24	4	E. Gwilliambury	1 0 0
Benjamin Stone.....	8	1	Whitby	9 0 0
Peter Thomson.....	2	7	Brock	8 10 0
Robert Walker.....	12	10	Essa	3 15 0
Martin Switzer.....	11	6	Toronto	3 10 0
Angus Gillespie.....	3	4	Thorah	7 7 6
Jesse Lloyd.....	17	2	Tecumseth	15 15 0
S. Wilson.....	15	3	York E.	0 0 0
Robert Dobson.....	9	9	Reach	4 7 6
Duncan Bell.....	22	12	Brock	6 10 0
George Easton.....	31	5	Nassagewa	0 0 0
E. Huckstable.....	20	6	Eramosa	6 3 9
J. McReady.....	31	9	Esquesing	9 15 0
John Ryan.....	17	4	Beverley	3 18 9
Collin McMillan.....	10	5	Erin	12 17 6
Abraham Wallace.....	6	4	Nelson N.	4 15 6
James Culham.....	4	5	Beverley	0 0 0
Paul Kennedy.....	25	5	Esquesing	15 15 0
James Wedge.....	12	7	Beverley	9 15 0
John Wilkins.....	31	2	Trafalgar	3 11 0
Amos Reid.....	19	2	Nelson N.	2 11 3
John Boylen.....	8	3	Trafalgar N. S.	8 0 0
R. L. Hughson.....	12	9	Flamboro' E.	4 16 3
Wm. Cape.....	31	3	Beverley	10 11 3
Jacob Brooks.....	$\frac{1}{2}$ 15	7	Trafalgar	11 8 0
John McInnis.....	$\frac{1}{2}$ 16	5	Esquesing	4 7 6
John Graham.....	2	4	E. Flamboro'	4 0 0
Wm. Pettibone.....	6	2	Trafalgar N. S.	9 6 3
George Depeu.....	6	7	Flamboro' E.	2 12 6
Richard Wingrove.....	10	12	do	17 6
John Witesides.....	31	7	Esquesing	4 7 6
John Treanor.....	2	4	Glanford	9 0 0
James Smith.....	9	6	Beverley	11 12 6
Andrew Camp.....	12	3	do	7 17 6
David Becknell.....	27	9	do	5 5 0
Brown & Spiers.....	20	10	Erin	5 5 0
John Rigney.....	12	2	Trafalgar S.	3 10 0
Peter Smoke.....	2	6	Glanford	8 15 0
Way & Branimen.....	8	1	Trafalgar N.	5 5 0
Joseph Smith.....	29	2	Trafalgar	9 15 0
William Carr.....	2	1	Nelson N.	7 7 6
Jacob McCarty.....	17	8	Beverley	1 6 3
Joseph Skelton.....	24	6	do	6 2 6
Peter Hollingrove.....	12	8	Trafalgar	2 0 0
Duncan Kennedy.....	31	1	Esquesing	1 15 0
Robert Elliott.....	10	5	Eramosa	4 7 6
Henry Vanmen.....	14	6	Glanford	5 8 0
Henry Rammage.....	2	2	Trafalgar N.	7 10 0
Robert Barnett.....	5	5	Erin	7 5 0
John Griffin.....	3	7	do	8 10 0
Jacob Smith.....	2	5	Trafalgar	17 6
			<i>Carried forward....£</i>	11679 3 11



AMOUNT DUE ON LEASED CLERGY RESERVES, &c.—Continued.

NAME.	LOT.	CON.	TOWNSHIPS.	AMOUNT DUE.
			<i>Bro't. forward....</i>	£11679 3 11
John Kentner.....	4 8	9	Trafalgar	6 17 6
Ira Dexter.....	9	3	do	8 2 2
Moses Lindlay.....	6	4	Nelson S.	3 15 0
Malcolm McLaughton.....	3	11	Erin	7 17 6
Samuel Watkins.....	12	8	Esquesing	6 16 0
Amount in Return No. 1.....				11712 12 1
Total.....				£18253 3 11
Total.....				£29965 16 0

Total number of Acres..... 311600.

(Signed) T. BAINES.

Toronto, 30th December, 1839.

CLERGY CORPORATION OFFICE,  
 Toronto, 29th Nov., 1839.

SIR,

Although the Committee have not asked any question calling for the following information, yet I think it advisable to lay before them a copy of a letter addressed to S. B. Harrison, Esq., shewing the situation of a very large number of the Clergy Reserves in this Province, &c. &c.

I beg to add a list of ten lots, shewing the amount received on them, lots not under lease but occupied ; from this source I have collected a very considerable sum, and from which source not a shilling has been before acquired.

From the information received, I am confident if I was furnished with power to incur, annually, a small expense for extra assistance, that my receipts would be much larger.

I am, &c.

(Signed) T. BAINES.

T. W. BIRCHALL, Esq.

Amount received on Unleased Occupied Lands.

LOT.	CON.	TOWNSHIP.	AMOUNT.
21	7	Kitley .....	£ 22 9 0
16	5	Elizabethtown .....	25 0 0
36	11	do .....	20 0 0
25	6	Camden .....	39 7 6
1	2	Wolf Island.....	33 5 0
15	5	Toronto .....	37 10 0
14	2	Glanford.....	36 0 0
33	4	Haldimand .....	22 15 0
43	3	Camden .....	20 2 6
11	6	Toronto .....	45 0 0

(Signed)    T. BAINES.

CLERGY CORPORATION OFFICE,  
Toronto, 16th Sep., 1839.

SIR,

I have the honor to acknowledge the receipt of your communication of the 12th inst., and I beg to make the following observations.

In 1833 in consequence of its being ascertained that the greater portion of the Clergy Reserves in the Johnstown District were occupied without any known authority, an inspection was ordered, and it was found that a number of improvements to a considerable extent had been made.

Many of the parties in possession had applied to be allowed to lease or purchase, either to the resident Clergyman, Hon. P. Robinson, or to some of his agents, but had received no authority to make improvements, and many had taken possession without having applied to any one.

Upon laying the returns before his Excellency Sir John Colborne, in Council, it was ordered that the occupants should be allowed to retain possession, and receive leases on payment of the back rents; with this order a large number complied, and a great increase in the receipts consequently took place, this arrangement gave much satisfaction as many of the parties (Emigrants) then in possession, had purchased from the first occupants under the impression that their titles were good.

I am aware that a considerable number of Clergy Reserves in different parts of the Province are occupied in a similar manner, I therefore respectfully beg to recommend that I should be authorised to employ a competent person to examine and report on the situation of such lots; the expense would probably not amount to more than £75 or £100 per annum, whilst the increase to the rents would be considerable, and the settlement of the claims of the parties now in possession would be arranged which is very desirable, and the longer they are delayed the more difficult they will become.

As a proof of the benefits resulting from sending inspectors to the different lots, I beg to remark that in 1834 and 1835 I received £7,300, whilst the receipts for the 12½ years previous to my appointment were only £5188.

I beg further to state that I think if leases were granted in some instances that it would be a beneficial measure, for instance :



1st.—Many of the old settlers who have large families, are naturally anxious to settle their children around them, but are not able to purchase land in the neighbourhood, in such a case the granting a lease with the understanding that the lot at any time should be sold, would be rendering the family a most important benefit.

2nd.—In some instances only part of a family emigrate, and often are followed by the remainder, in such case, how gratifying, how advantageous to the emigrant it would be if by leasing a reserve they would be enabled to settle near each other.

I have, &c.

(Signed) T. BAINES.

S. B. HARRISON, Esq.  
Civil Secretary.

CLERGY CORPORATION OFFICE,  
Toronto, 12th Dec., 1839.

SIR,

I beg to lay the following statement before the Committee.

In 1823 and 1824 I was employed as the acting agent in settling, victualling, &c., 560 Irish Emigrants in the Bathurst District, for which service I received the thanks of His Excellency Sir Peregrine Maitland on his visiting the settlement in 1825.

My pay for performing that duty was 5s. currency, per day, with rations.

In 1826 and 1827, whilst with the emigrants in the Newcastle District, my salary was arranged by Col. Burke, who paid me at the rate of £260 per annum.

From 1828 to 1833, I was senior clerk in the Commissioner of Crown Lands Office, with a salary of £150 currency per annum, although when I entered the office it was with the understanding that the salary would be increased in proportion to the business of the office and according to the scale upon which other Government Clerks were paid.

I am &c.

(Signed) T. BAINES.

T. W. BIRCHALL, Esq.  
&c. &c. &c.



## APPENDIX No. 3.

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**Office of the Surveyor General of  
WOODS AND FORESTS.**

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*INSTRUCTIONS from the Right Honorable the Lords Commissioners of His Majesty's Treasury to Peter Robinson, Esq. the Surveyor General of His Majesty's Woods and Forests in the Province of Upper Canada.*

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Whereas His Majesty, by a Commission bearing date the seventeenth day of July 1827, did nominate and appoint you, the said Peter Robinson, to the office and trust of Surveyor General of His Majesty's Woods and Forests in the Province of Upper Canada, and did strictly enjoin you to follow such orders and directions as you might from time to time receive from the Commissioners of His Majesty's Treasury, or from one of His Majesty Principal Secretaries of State, or from the Governor or Officer Administering the Government of the Province of Upper Canada for the time being.

Now We, the Commissioners of His Majesty's Treasury, do hereby enjoin and require you to govern yourself in the execution of the duties of your said office by the following Instructions :—

That you do forthwith repair to Canada, and report your arrival to the Governor in Chief, or Officer Administering the Government, and lay before him His Majesty's Commission appointing you to the said office, and these our Instructions, for the guidance of your conduct in the execution of the duties thereof.

That you do immediately upon your arrival enter into security to the satisfaction of the Governor, or Officer Administering the Government, yourself in Five Thousand Pounds, and two sureties in Two Thousand Five Hundred pounds each, that you will diligently and faithfully perform the duties of your said office, and duly account for, and pay over, all monies which may come to your hands, in the due execution of the said office.

That as soon as possible after your arrival, you do proceed to make a survey of the Woods and Forests within the said Province, and ascertain in what Districts there may be any considerable growth of Masting or other timber fit for the use of His Majesty's Navy; and also in what District there may be any considerable quantity of other description of Timber, and that you do make an annual report of such survey to us, or the Commissioners of the Treasury, and to the Governor or Officer Administering the Government of the Province of Upper Canada.

That you do from time to time, whenever required by the Governor, or Officer Administering the Government, or by the Commissioner or Commissioners appointed for the sale of Crown Lands in the Province of Upper Canada, grant a certificate stating whether any lot or lots of Land proposed to be sold by him the said Commissioner contains any considerable quantity or growth of Masting or other Timber fit for the use of His Majesty's Navy or any considerable quantity of valuable Timber fit for any other purpose.

And whereas, much of the timber standing and growing on the waste and ungranted lands within the said Province may not be fit and proper for the use of His Majesty's navy, and it may be expedient that permission should be granted to His Majesty's subjects to fell the same. We do therefore require and enjoin you, that you do in the month of May in each year, make a report to the Governor or officer administering the government, stating the Districts in which it may appear to you advisable that licenses should be granted to



such of His Majesty's subjects as may be desirous of cutting timber not fit for His Majesty's navy, specifying the quantities which in your judgment may be fit to be cut in each district, and the quantities for which you would recommend that licenses should be granted in the then ensuing season.

That upon the Governor, or officer administering the government in Upper Canada, signifying to you that he approves of licenses being granted for cutting timber in all or any of these Districts, you will proceed to grant and dispose of licences for cutting such timber, not exceeding the quantity to be specified by him for each District in the following manner.

That in the month of June in each year, you will cause public notices to be given in the York Gazette, and in some other Newspaper circulated in the Province, as also, in such other manner as may appear best adapted for general information, that you propose in the month of August following, to offer for sale by public auction at York, or such other place as may be named in the advertisement, licenses to cut timber on the waste or ungranted lands of the Crown in certain Districts of the Province of Upper Canada.

That each licence be for a quantity not exceeding 2000 feet, and the upset prices will be as follows :

Oak, per 1000 feet.....	£ 4	3	4
Ash, Elm and Beech, per 1000 feet.....	2	10	0
Red Pine..... “ .....	3	0	0
White Pine..... “ .....	1	10	0
Staves per standard 1000.....	4	0	0
Handspikes do .....	1	0	0
West India Staves and other timber, per 1000 ft..	1	0	0

That no licence whatever be sold under these prices, and that no timber be permitted to be cut upon waste or ungranted lands without such licence.

That the conditions of the licence be, that timber be cut within nine months from the date, and if not cut within that time, the licence to be void.

That the purchasers of the licence be required to enter into a bond with one sufficient security, that they will pay into the hands of the Receiver General of Upper Canada, for the timber which they may cut under such licence within fifteen months from its date, at the rate at which the same may have been purchased.

That you do, with the approbation of the Governor, or officer administering the Government, appoint by a writing under your hand and seal, one or more measurers of timber in each District, to make and certify to you the quantity of timber cut under each licence.

That you do immediately after each sale, furnish to the Auditor of Provincial Accounts a return of all licences sold ; and immediately after the termination of the cutting season, that you do furnish to the Receiver General and to the Auditor of Provincial Accounts, a return of the quantity cut under each licence, as certified to you by the measurers, together with a statement of the sum due and to be paid to the Receiver General in respect of each licence.

That you be authorized to incur contingent expenses in the execution of your office, not exceeding the following limits, viz :—

Wages to Measurers, net.....	£ 0	12	6	per day.
Rent of an Office.....	25	0	0	per annum.
For Fuel.....	10	0	0	“
Messenger .....	25	0	0	“

Pay of Clerks, Assistants, &c. as may be necessary, and as the Governor, or Officer Administering the Government, may deem reasonable ; provided, that the whole of such expenses do not in any year, exceed one-sixth part of the net amount which may in such year be paid to the Receiver General of the Province in respect of such Licences.

That you do annually lay before the Governor, or Officer Administering the Government, an account of the contingent expenses of every description mentioned in the foregoing articles of your Instructions which may be incurred by you, and provided he shall be satisfied therewith and that the same does not exceed one-sixth part of the net amount which may be paid into the hands of the Receiver General of the Province in respect to such Licences, the said Governor in Chief will be authorised to issue his warrant requiring the Receiver General, out of the net produce of such Licences to pay you the amount.

That immediately after the first January in each year, you do transmit to us or to the Commissioners of His Majesty's Treasury for the time being, an account specifying the number of Licences which may have been granted by you in the preceding year, and the quantity of Timber cut in the same time, together with a copy of your contingent account, to be rendered to the Governor, or Officer Administering the Government, in pursuance of the preceding articles of your Instructions, and a statement of the sums received by you, for salary and commission of the said office.

And further, that in the execution of the said office you do obey all such orders and directions as you may from time to time receive from the Commissioners of the Treasury one of His Majesty's Principal Secretaries of State, or from the Governor, or Officer Administering the Government for the time being.

(Signed)

MACNAGHTEN,  
J. LEVESON GOWER,  
ELIOTT.

Whitehall Treasury Chambers,  
the 18th day of July, 1827.



INSTRUCTIONS to PETER ROBINSON, Esq. *Surveyor General of His Majesty's Woods and Forests in the Province of Upper Canada,*

[Copy]

CROWN LANDS OFFICE,  
Toronto.

SIR,

I have the honor to transmit to you for the information of His Excellency the Lieutenant Governor the following Statement.

On assuming the duties of Surveyor General of Woods and Forests I took the earliest opportunity of inquiring into the state of the accounts between the office and the person collecting the dues upon Crown timber at the Ottawa.

On inquiry as to the authority of Mr. Charles Shireff who appeared to be of late the accountant with this Office, I could not find that he had ever received a regular appointment. In fact I could not find any satisfactory account of his nomination, or anything to inform me on the subject, but the accounts rendered in his name since 1830 which seemed to have been regularly received and audited from the time my predecessor came into office.

Knowing that the collection of timber dues upon the Ottawa had been made a subject of inquiry by the Provincial Parliament, I referred to a Report of a Committee of the House of Assembly which sat in the sessions of 1835 and 1836, a copy of which I sent herewith.

The fullest statement respecting Mr. Shireff's appointment is made by himself in a letter to Thomas McKay, Esq. Chairman of the Committee dated the 8th March 1836.



By this it appears that Mr. Robert Shireff was appointed collector in the year 1825 and that Mr. Charles Shireff acted conjointly with him.

That, when Mr. Robinson was appointed Surveyor General of Woods and Forests he found the collection of the dues in the situation stated above.

"He found my son and myself acting under an arrangement made directly by the Government and he did not feel himself called upon to interfere with it further than to give each of us as his agents authority to seize any timber that might be found cut without license, and giving us also from time to time such instructions as appeared to be necessary."

Further that, in the autumn of 1830, Mr. Robert Shireff on account of ill health went into the United States, and afterwards to England, when Mr. Charles Shireff accompanied him as far as New York, and that "Messrs. Jones, Murray, & Company of Quebec, a Branch of the House of Horatio, Gates and Company of Montreal took charge of the collection of dues in my absence, and, finding their assistance so beneficial, I was induced to take the advantage of it, until my son should return from Europe, having gone home in the spring of 1831 for the more perfect recovery of his health."

That this arrangement was made without authority from the Government, but with the knowledge of the department, that it did not create any additional expense to Government, nor was it any pecuniary advantage to Mr. Shireff; that, during the four years that Messrs. Jones, Murray & Company engaged in the collection, *very little of the money passed through Mr. Shireff's hands*, the dates fixed for paying up the monies were most punctually attended to and generally paid into Mr. Robinson's account with the Montreal Banks by Mr. Gates himself.

That the Attorney General of Lower Canada was consulted respecting the amount of dues remaining in the hands of Messrs. Jones, Murray & Company, and that his opinion was that; as there appeared no doubt of the estate paying in full it might not be necessary to go to the expense of attempting to establish by a law suit a preference on the part of Government.

I found on enquiry in the office, that the Messrs. Shireff, or the Mr. Shireff who held the office, for it was difficult to say whether both or which of them, accounted with this department only once in the year and that the office in Toronto was not made aware of any of the transactions at the Ottawa, or in Quebec otherwise than by the general account rendered after the end of each yearly period.

This was so different from the manner in which the Crown Lands' Department was managed, in which the details of transactions are reported to the office, and the accounts kept in it, that it seemed to me necessary to make some amendment in the manner of collecting the dues on timber, so as to produce some uniformity of system, and so that I might be in possession of constant information for the satisfaction of the Government or of those interested, making enquiries at the office.

The system pursued by the Collectors may be thus shortly stated.

In the summer or autumn of one year, the persons wishing to engage in lumbering applied for a license to cut timber, stating the quantity proposed to be cut, upon which a license issued in the form hereto annexed, marked B, the Lumberers paid to the Collector 25 per cent. as an advance upon the Crown dues, and entered into a bond, a printed copy of which will be found in the appendix C.

In the ensuing summer the timber (having been cut and got out in the winter) arrived at the Chaudiere Falls at Bytown, where it was measured, and an account taken of the contents of the several rafts, which then proceeded to Quebec.

The parties cutting the Timber were not required strictly to confine themselves to the quantity specified in the License, and therefore as it was plainly their interest to advance as little money as possible on the taking the license out, the quantity cut greatly exceeded that for which the licenses were given.



This was productive of no actual loss to the Government as the whole of the timber was paid for at Quebec.

When the timber began to arrive at Quebec, Mr. Charles Shireff was in the habit of proceeding thither to collect the Crown dues, and upon his own authority, introduced a system of taking Mercantile Bills in lieu of the Bonds originally given.

The purchasers of the timber being generally wealthy Merchants, the personal security for the payment of the duties was increased rather than diminished by substitution of the security of the Lower Canada Merchants for that of the Lumberers, and although strictly speaking money ought to have been insisted on, I am not aware of any very material loss which has occurred from the system of taking Bills, at the same time that it must have been a great convenience to the merchants not to be called upon for money until they had an opportunity of shipping the timber and drawing on London against the proceeds.

On Mr. R. Seireff's absentsing himself from the Province, his father Mr. Charles Shireff acted as his locum tenens at Bytown without any authority that I have been able to discover, it appears to have been a temporary arrangement between the father and son, the accounts were still rendered in the name of Mr. Robert Shireff, until the year 1831 when Mr. Robert Shireff continuing absent, Mr. Charles Shireff rendered accounts in his own name.

Mr. Charles Shireff not being able to proceed to Quebec to collect the timber dues, appointed Messrs. Jones, Murray, and Company of Quebec (a branch of the Montreal House of Messrs. Horatio Gates, & Co. then reputed the most wealthy merchants of Canada) to collect the timber dues.

That House accordingly opened an account with Mr. Robert Shireff who was notwithstanding his absence, still considered the collector.

I send a copy of this account which I procured in Montreal.

Mr. Shireff having been thought entitled to favourable consideration in the part of Government for his activity in the original opening of the timber trade of the Ottawa, as a Branch of Crown Revenue. I had no thought of making any change in the office of collectors, and I had not the most distant suspicion of anything being wrong with Mr. Shireff's affairs, I found that nothing was known in the office of the details of the business at Bytown, unless through the means of the yearly accounts, I turned to the Reports of the House of Assembly in the Appendix to the Journals of 1836, No. 54, where I found Mr. Shireff's statement of the nature of his tenure of the office, and I found a statement of his cash transactions with the Government up to the 31st January 1836 which shewed a balance due to the Government of £7283 9s. 1d. Currency.

This Balance was accounted for as follows on the 23rd February, 1836 :—

Paid Surveyor General 22nd February.....	£3000	0	0
In the hands of Gates & Co. who had failed.....	3635	0	10
In the course of collection .....	648	8	3
	<hr/>		
	£7283	9	1

It struck me as strange that there was no correspondence with this office or remittances of money at the periods at which it was received and also that so large a balance was allowed to remain in a mercantile House, but that House nevertheless had been one of undoubted credit, and I did not imagine but that Mr. Shireff had left the money in the hands of Messrs. Jones, Murray, & Co. thinking it perfectly safe, and merely waiting the period for rendering accounts when the same was expected to be remitted as in former years.

My appointment took place in the month of May 1837 and I was very anxious to understand the details of Mr. Shireff's business.

On seeing him shortly afterwards at Toronto, I stated to him that it was my desire to



be informed of his transactions as they took place and that money should be remitted as received, and applied to particular transactions.

I applied to His Excellency Sir Francis Head for leave to proceed to Bytown to look into Mr. Shireff's affairs and the transactions of the office, but owing to the press of public business, I was not permitted to leave town until the 23rd August 1837; when I arrived in Bytown Mr. Shireff was not there, but at his residence at the Chatts up the River, I wished to see the official accounts, but could find no Books shewing the amount of money in Mr. Shireff's hands.

This gave me some uneasiness, but on seeing Mr. Shireff, he promised to make up his account forthwith, and to pay me over any balance which might appear against him; his answer, however, to other queries was not satisfactory, and I found it necessary to proceed to Quebec to see the person employed by Mr. Shireff to collect the duties there.

On arriving at Quebec, and enquiring of Mr. David McLaren, agent at that city, I found that Mr. Shireff had discounted some bills received by him as collector and that he had used the money.

This made me distrust Mr. Shireff and I returned to Montreal where I met him.

He there acknowledged that beside the sum in the hands of the House of Jones, Murray & Company, there was a considerable sum due by him, collected in the time of my predecessor, which he was unable to pay over, but he said he would have no difficulty in raising the money as soon as the balance should be ascertained.

I directed Mr. Shireff to pay over all money coming into his hands immediately upon its receipt, and as I could not remain in Lower Canada, I requested Mr. James Stevenson of Bytown to investigate Mr. Shireff's accounts and affairs, and procure from him a correct account of his transactions up to the time of my appointment, and subsequently.

I afterwards sent Mr. Thornhill, my chief clerk, to Bytown, and he in conjunction with Mr. Stevenson and Mr. Mackay, after a laborious investigation procured two accounts, which I send herewith, one showing a balance unpaid of £4932 12 8, independently of the sum due by Jones, Murray & Company, in Mr. Robinson's time, and a sum received by Mr. Shireff after my appointment, of £1080 7 8½ currency.

These accounts were investigated with the greatest care, and by very competent persons, and I have no doubt but that they are correct in all material points.

When I was in Montreal, I took the opportunity of inquiring into the state of a suit which I was informed by Mr. Shireff had been instituted in the name of Robert Shireff against the Trustees of Horatio Gates' estate, Mr. Gates having been the principal partner in the firm of Jones Murray & Co. of Quebec, and also in the House of H. Gates & Company, Montreal.

Mr. Day of Montreal, who was employed on the part of Mr. Shireff furnished me a copy of the accounts rendered by the Trustees which I send herewith.

On looking at the account of Jones, Murray & Co., I found that they had credited Mr. Robert Shireff with the moneys at one side of the account as duties on Crown Timber, and had debited him with sums paid over to the Hon. Peter Robinson, Surveyor General of Woods and Forests, thus making themselves what Mr. Shireff asserted them to be, receivers on the part of the Crown.

I found also that Mr. Robert Sheriff had been debited by the Quebec firm for upwards of Two Thousand pounds advanced to Charles Shireff by the Montreal House on his private account. The affairs of Gates' estate being said to be solvent, it struck me as a legal point that Jones, Murray & Co. had no right as Receivers of the Crown, to charge Mr. Charles Shireff's private balances against the sum which they owed to Government, and having reason to doubt the solvency of Mr. Shireff, I submitted a case to the Solicitor General of Lower Canada, upon which that gentleman gave me the written opinion which I send here-



with, and which confirmed my opinion that the Crown had a right to make itself the creditor of Horatio Gates' representatives, and also that the amount charged against the account consisting of Charles Shireff's private balance with the Montreal House could not legally be deducted. I thought and am still of opinion, that by a prerogative proceeding, the Crown might take precedence of other creditors, and might receive the whole balance from Mr. Gates' estate.

The Solicitor General of Lower Canada, however, seems to be of opinion that the forms of proceeding in the courts of that Province did not admit of a Crown suit by extent, although he was of opinion that the Crown might substitute itself for Mr. Shireff, as plaintiff to the suit, by what is called an intervention in Lower Canada.

I should state that, on the failure of the Montreal and Quebec Houses of Mr. Gates an assignment had been executed in favor of the consenting creditors, and that Mr. Shireff had been excluded from the benefit of the assignment, because he would not consent, and that the Trustees had paid dividends on the debts of the estate, but nothing was paid on account of the debt due to the Crown.

On returning to Toronto, and on referring to Mr. Shireff's statement before the committee of the House of Assembly, and the official accounts as rendered by Mr. Shireff, I found that in these accounts and statement, he had accounted to the committee, as I have above detailed, for all the sums due to the end of the year 1835, including the sums charged illegally against the account with Jones, Murray & company.

These accounts, though apparently, were not virtually correct, inasmuch as Mr. Shireff in his account current debited the Surveyor General of Woods and Forests not only with the contingent disbursements, and sums actually paid over to him, but also with the balances between these sums, and the amounts of Crown Timber Dues during the periods, accounting for the balances charged to Mr. Robinson as bonds and notes remaining unpaid at the end of each period, when in fact, they were in part if not wholly, received by him or his bankers, and for his or their use, by this system a large balance actually received by Mr. Shireff or his bankers, was to be accounted for in 1835.

I was told in Montreal that the estate of Gates was solvent, and that the balance appearing on the account would be paid over, when realized. I did not press an intervention in favor of the Crown. The suit in Mr. Shireff's name was to be decided in November last, upon which execution would issue, and there seemed no doubt but that the money would be paid.

I find, however, upon inquiry that Mr. Shireff had taken upon himself to stay proceedings, and that there is an actual necessity for a suit on the part of the Crown, which I would strongly recommend should take place both in Lower and Upper Canada, as in both Provinces, Mr. Gates left considerable debts due to him and property; the precedence which the Crown has a right to claim being asserted, I hope the amount of the debt and interest can be recovered without much difficulty.

As to the debt due by Messrs. Charles and Robert Shireff, or one of them, I beg to state that upon inquiry into their affairs at Bytown, I found that Mr. Charles Shireff is possessed of very little unincumbered property.

Mr. Robert Shireff is said to own extensive mills and landed property on the Ottawa River.

I have no doubt but that the deficiency arises principally from the erection of the mills, &c. and the carrying on business on Mr. Robert Shireff's property, and from the use of the Government money in Commercial affairs in which both parties were interested.

It is a nice legal question, which I do not pretend to answer, whether both the Shireffs are not liable.



Mr. Robert Shireff from having been the person originally employed, and from having employed his father during his absence, the accounts were also rendered by him in his own name up to the year 1830. On the other hand, Mr. Charles Shireff seems to be accountable, he having assumed the duties as Receiver for the Crown during his son's absence, and having rendered the accounts in his own name from the period above mentioned.

The amount which now appears to be due is on account of collection made by Mr. Charles Shireff and it appears to be on accounts rendered in his own name, but he filled the office by appointment of his son, and was acting under him without any recognition on the part of the Government.

Mr. Robert Shireff, as will be seen by his letter transmitted herewith, disclaims any responsibility or connection with the collection of his father. But the account with Jones, Murray & Co. has been kept in his own name during his absence, and his father has commenced a suit upon it.

I cannot see, therefore, how he can limit his responsibility, unless by a formal resignation of his office.

Mr. Charles Shireff claims only to be accountable to the Surveyor General of Woods and Forests and not to the Crown.

But there can be no doubt, that any receiver for the Crown, whether subordinate or not, is accountable for his own receipts directly as such receiver

It may be difficult to separate the particular accountability of these parties, but it seems to me that the Crown can make Mr. Shireff responsible as the head receiver as far as it chooses, or as far as he may be solvent, and his subordinate as far as he has received, and not paid over to his principal.

Both parties perhaps, may be sued separately for the whole amount and held liable as several debtors for that amount.

Mr. Robert Shireff was originally appointed collector of Crown dues upon Timber by Lord Dalhousie in Lower Canada, and by his Lordship's recommendation in Upper Canada, in consideration of his services in proposing the opening of the Timber Trade as a source of Revenue. Mr. Charles Shireff seems to have understood the business perfectly and to have borne a high character; he appears to have fallen into embarrassment, principally by reason of his having engaged in the Timber trade, and in the building of extensive establishments on the Ottawa which he was enabled to do by means of advances from the House of Gates & Company which they probably made in consequence of their House in Quebec having the collection of the crown timber dues, as well as from other profits arising in a mercantile point of view in the private transactions between the parties.

The failure of the House put an end to these advances, and left Mr. Shireff in difficulty and this being followed by the prostration of mercantile credit last year placed it out of his power to retrieve his affairs.

The refusal of Mr. Robert Shireff, however to give up property which has been improved by an outlay which ultimately came out of public money, places his conduct in a point of view extremely unfavourably, as he desires to retain the result of the expenditure under cover of the property being held in his name, and his disavowal of his father's transactions although his father was acting for him during his absence and although the business in which the money was expended was carried on in his name and upon his property.

The amount for which proceedings should now be taken appears to be as follows :—

Balance due by the Estate of Horatio Gates and interest as per account A..	£3635	0	10
Balance due by the Shireffs on account of collections before my appointment			
as per account A.....	4932	12	8
Balance due from the same for collections since my appointment.....	1080	7	8½
Add to these an amount said to have been placed in the hands of the Attorney General of Lower Canada for collection but for which that officer has not accounted as per Mr. Shireff's account marked B. and the report of the House of Assembly Appendix 4. ....	684	14	6

It will also be perceived that, in account current B. herewith, Mr. Shireff is debited with the total amount of ascertained dues upon the Crown timber during the year 1837, as also with the sum of £1186 0s. 8d. being the amount of License money received thereon and paid over by him to his credit in his account current with my predecessor for the year 1836 without a corresponding debit entry having been made, also that sundry amounts have been placed to his credit in said account current B. substantiated by such vouchers as could be obtained at the time of closing that account which will more fully appear upon reference being had thereto.

The account current A. closes Mr. Shireff's account with my predecessor to the 10th May 1837 (being the date upon which I assumed the duties of the office of Surveyor General of Woods and Forests) in connection with Mr. Shireff's account rendered to my predecessor on the 2d September 1837.

Account current B. closes the account with me up to the 27th November 1837 being the date upon which the collection of the duties upon Crown timber at Bytown was finally handed over to Mr. Stevenson the present collector.

The account of the disbursements for Woods and Forests sent herewith, shews the signature of Mr. Robert Shireff as collector on the 15th May 1830, and in an application for office, also herewith, Mr. Charles Shireff mentions his son as collector and the fact of his acting with him and offers to become his security for the appointment at that time prayed for.

I have the honor to be,

Sir,

Your most obedient Humble Servant,

(Signed) R. B. SULLIVAN.





## APPENDIX No. 4.

*Of Second Report of General Board*

## OFFICE OF THE AGENT FOR THE SALE OF CLERGY RESERVES.

[No. 5.]

DOWNING STREET, November 26, 1827.

Sir,

The statute 7 and 8, George IV, chap. 62, sec. 1, having empowered the Governor, Lieutenant Governor, or person administering the Government of Upper Canada, with the consent of the Executive Council in pursuance of any instructions which may be issued by His Majesty, through one of his principal Secretaries, to sell certain portions of the Clergy Reserves in that Province, upon and subject to such conditions, provisos and regulations as His Majesty by any such instructions, shall be pleased to appoint. I have received His Majesty's commands to convey to you the following instructions for your guidance in the sale of lands mentioned in the statute in question.

It is His Majesty's pleasure that, with the advice of the Executive Council of the Province, you do proceed with the sale of the lands, the alienation of which has been authorized by this Act of Parliament.

His Majesty not being sufficiently informed of the various circumstances to which it may be necessary to advert in effecting the sale of these lands is pleased to direct—that you do select particular lands to be offered for sale, with the advice of the Executive Council, and that with their advice, you do further determine the proper time and manner of carrying into execution the powers of sale committed to you by the said Act of Parliament.

It is, however, His Majesty's pleasure that, in the selection of the lands to be offered for sale, such lands shall be preferred as from their local situation present the most serious obstacle to the general settlement of the Province.

The great object of the measure is to relieve the inhabitants from the difficulties which they have experienced in consequence of the wild lands reserved for the clergy remaining in an unimproved state in the vicinity of improved tracts; every attention must therefore be paid to the accomplishment of this object, the obtaining an advantageous price, or the reservation to the Clergy of tracts favourable for future settlements, are objects which, however important in themselves, must still be considered as subordinate to this first and principal design, and must, if necessary, be sacrificed to it. You will, however, understand that no Township should be entirely deprived of the whole of its Clergy Reserves, but that in each a tract of three or four hundred acres, should be reserved as a glebe for the Protestant Clergyman, who may in future times be seated in the Township.

Considering the extent of the property thus to be alienated, and the importance of preserving the utmost order and punctuality in the accomplishment of so great an undertaking. It is His Majesty's pleasure that some proper person be appointed by you for the purpose of superintending the intended sales, so that there may be an officer individually and personally responsible for the due execution of this important trust.

His Majesty has been pleased to nominate for this employment, Mr. Peter Robinson, a gentleman whose assiduity and zeal have been manifested in the discharge of various public services in which he has been already engaged by the direction of His Majesty's Government.

It is, however, His Majesty's pleasure that the appointment of Mr. Robinson should be suspended if the Executive Council should state any objections, which should in your judgment, appear well founded, either to the employment of an agent for this particular service

or to the qualification of this gentleman for the discharge of the duty in question. In that event you will forthwith communicate the nature of such objections to me for His Majesty's decision.

You will fix, with the advice of the Executive Council, the proper rate of remuneration to be allowed to the agent, and with their advice, you will issue such general instructions as may be necessary for his guidance.

As the sale of the Clergy Reserves, under the authority of the statute will be probably an operation of considerable length and difficulty, and as it is fit that some regular and systematic course of proceeding should be observed in carrying into execution the intentions of parliament in this respect, you will, with the advice of the Executive Council, prepare and transmit to me, for His Majesty's consideration, the draft of such general instructions to be issued by His Majesty, to the Lieutenant Governor of the province, as may be best adapted for the prevention of abuses, and for promoting method and punctuality in the sale of these lands. The draft when so prepared may form the basis of such general instructions as His Majesty will issue in pursuance of the powers vested in him by Parliament. But in the interval, and until such general instructions can be issued, it is His Majesty's pleasure that you do proceed, with the advice of the Executive Council, in effecting Sales of the Clergy Reserves under the instructions conveyed to you in my present Dispatch.

I have the honor to be,

Sir,

Your most obedient humble Servant,

SIR PEREGRINE MAITLAND,  
&c. &c. &c.

(Signed) W. HUSKISSON.

EXECUTIVE COUNCIL CHAMBER, AT YORK,  
Saturday, 16th February, 1828.

PRESENT :

The Honorable JAMES BABY, *Presiding Councillor*.

The Honorable and Venerable JOHN STRACHAN, D. D., Archdeacon of York.

The Honorable PETER ROBINSON.

The Honorable JAMES BUCHANAN MACAULAY.

To His Excellency Sir Peregrine Maitland, K. C. B., Lieutenant Governor of the Province of Upper Canada, and Major General Commanding His Majesty's Forces therein, &c. &c. &c.

MAY IT PLEASE YOUR EXCELLENCY :

The Council having had under consideration the British Statute 7th and 8th Geo. IV., chap. 62, to authorize the sale of a part of the Clergy Reserves in this Province, and also Mr. Secretary Huskisson's despatch of the 20th November, 1827, thereon, respectfully beg leave to recommend :

1st.—That Mr. Robinson, the commissioner appointed to superintend the sales of the said Reserves do, previously to his entering upon the duties of his office, enter into security to the satisfaction of your Excellency in £5000, and two sureties of £2500, each, conditioned for the faithful performance of his office, and the duly accounting for, and paying over all monies which may come to his hands in executing the same.

2nd.—That the Surveyor General be directed to furnish Mr. Robinson (with as little delay as possible) with a return of all the Clergy Reserves in the Province, specifying such as are under lease with the names of the lessees, and the period at which such leases will respectively expire.



3rd.—That the proper officers be directed to furnish Mr. Robinson (with the least possible delay) with a return of the arrears of rent due upon the Clergy Reserves under lease up to the last quarter day.

4th.—That Mr. Robinson be directed to proceed with the necessary inquiries to enable him to report to your Excellency such lots as he may propose to sell during the current year, having regard, in the selection, to the primary object pointed out in the despatch, specifying also the peculiar circumstances inducing his recommendation; and that he likewise be instructed to state the prices at which he conceives the respective lots should be sold.

5th. That Lots under lease be disposed of at Private Sale, regard being had to the interests of Lessees thereof, at prices to be previously sanctioned by your Excellency.

6th. That the Lots not under lease be disposed of in the same way, unless upon future consideration, some other mode should be found preferable.

7th. That the Lots be payable by instalments as follows :—Ten per cent upon entering into the agreement, and the residue in nine equal annual instalments, with interest yearly, or at any earlier period, in the option of the purchaser.

8th. That actual settlement be a condition in every case.

9th. That the payment of the arrears of rent upon Leased Lots be a condition, precedent, on all occasions of sale.

10th. That all Rents received by Mr. Robinson be paid over half yearly.

11th. That Mr. Robinson be authorised to incur such necessary contingent expenses as the nature and duties of this office render indispensable.

12th. That Mr. Robinson be directed, in reporting upon the proposed sales for this year, to suggest such measures, with a view to the establishment of general regulations in the premises, as he may conceive calculated to promote the objects mentioned in Mr. Secretary Huskisson's Despatch.

13th. Recommended that the Act of the Imperial Parliament, and the measures adopted for carrying the same into effect, with the appointment of Mr. Robinson for that purpose, be promulgated by proclamation.

All which is respectfully submitted.

(Signed) J. BABY.  
P. C.

EXECUTIVE COUNCIL CHAMBER, AT YORK,  
*Tuesday, 26th February, 1828.*

PRESENT :

The Honorable WILLIAM CAMPBELL, C. J.—*Chairman.*

The Honorable JAMES BABY,

The Honorable and Venerable JOHN STRACHAN, D. D.—*Archdeacon of York.*

The Honorable PETER ROBINSON,

The Honorable GEORGE HERKMER MARKLAND,

The Honorable JAMES BUCHANAN MCAULAY,

Laid before the Board the following Letter, dated—

GOVERNMENT HOUSE,  
26th Feb. 1828.

SIR,

I have been commanded by the Lieutenant Governor to enclose to you the Minutes of the Council of the 16th instant, on the subject of the sale of the Clergy Reserves

under the late Imperial Act and to acquaint you that whilst His Excellency is quite disposed to concur in the detailed arrangement recommended by the Board he nevertheless feels it desirable from the high importance of the subject that they should be laid again before the Council when full, for the benefit of any suggestion that may occur to any member not present on the 16th.

I have the honor to be,

&c. &c. &c.

(Signed) G. HILLIER.

The Hon. the Chief Justice—  
or Presiding Councillor.

The Report of Council of the 16th instant on the subject of the Imperial Statute 7th and 8th George IV. ch. 62 having been this day referred by order of His Excellency the Lieutenant Governor to a full Council for re-consideration, the same was laid before the Board, and, upon consideration, fully concurred in.

(Signed) WM. CAMPBELL,  
C. J.

(Signed) P. M.

EXECUTIVE COUNCIL CHAMBER, AT YORK,  
Monday, 12th August, 1833.

PRESENT :

The Honorable and Venerable JOHN STRACHAN, D. D., Archdeacon of York,—  
Presiding Councillor.

The Honorable GEORGE H. MARKLAND,  
The Honorable JOHN ELMSLEY.

To His Excellency Sir John Colborne, K. C. B. Lieutenant Governor of the Province of Upper Canada, and Major General Commanding His Majesty's Forces therein, &c. &c. &c.

MAY IT PLEASE YOUR EXCELLENCY :—

The Council in performance of their duty as a Board of Audit having had their attention drawn to the accounts of the Commissioner for the Sale of Clergy Reserves wherein a charge of 5 per cent. is made upon all sales in lieu of salary are of opinion that a per centage of the above description would amount to a sum far exceeding a just remuneration, and that it is not so expedient a system as one of fixed income which, by the 8th Instruction, the Lieutenant Governor and Council are authorised to establish.

The Council, therefore, having reference to the reward assigned to that officer as Commissioner of Crown Lands and Surveyor General of Woods and Forests, beg to recommend that his annual salary as Commissioner for the sale of Clergy Reserves from the period of commencing the duties of the office shall be deemed and continue to be the sum of £500 Provincial currency, to be paid by warrant of the Lieutenant Governor upon His Majesty's Receiver General, or deducted from the amount paid into his hands from such monies as may be paid to him on account of Clergy Reserves, as Your Excellency may deem fit.

All which is most respectfully submitted.

(Signed) JOHN STRACHAN,  
P. C.



APPENDIX—COMMITTEE No. 7.

COURTS OF REQUEST.

A.

STATEMENT of the number of Divisions of the Courts of Request, and the number of Commissioners appointed for the several Districts in Upper Canada.

DISTRICTS.	DIVISIONS.	COMMISSIONERS.
Eastern .....	12	84
Ottawa.....	6	37
Bathurst.....	11	80
Johnstown.....	18	97
Midland .....	11	68
Prince Edward.....	7	41
Newcastle .....	18	123
Home.....	22	113
Gore.....	17	101
Niagara .....	22	131
London .....	16	108
Talbot .....	3	20
Western .....	10	65
	173	1068

B.

RETURN of the number of summonses issued, and judgments recorded by the Courts of Request, throughout the Province of Upper Canada, from 1st January to 31st December, 1838.

DISTRICT.	No. of Divisions.	No. of Summonses Issued.	No. of Judgments Recorded.	REMARKS.
Eastern.....	1	317	153	Court adjourned in Nov. and Dec.
	2	520	354	
	3	298	179	
	4	156	41	
	5	385	229	
	6	541	281	
	7	240	154	
	8	212	177	
	9	310	200	
	10	181	129	
	11	53	33	
	12	246	118	
		3459	2048	

## RETURN OF SUMMONSES, JUDGMENTS, &amp;c.—Continued.

DISTRICT.	No. of Divisions.	No. of Summons Issued,	No. of Judgments Recorded.	REMARKS.
Ottawa.....	1	188	117	
	2	49	42	
	3	133	70	
	4	227	100	
	5	34	12	
	6	56	40	
		687	381	
Johnstown .....	1	938	508	
	2	204	90	
	3	77	46	
	4	80	49	
	5	191	112	
	6	232	185	
	7	12	8	
	8	245	113	
	9	7	1	Instituted May, 1838.
	10	12	10	Instituted June, 1838.
	11	200	155	No Court held in November and Dec.
	12	99	76	
	13	140	111	
	14	241	194	
	15	57	37	
	16	85	54	
	17	67	38	
	18	28	17	
		2915	1804	
Bathurst.....	1	615	276	
	2	248	240	
	3	552	306	
	4	0	0	No return received.
	5	173	123	
	6	226	204	
	7	117	58	
	8	30	22	
	9	0	0	No return received.
	10	219	75	
	11	78	62	Instituted April, 1838.
		2039	1291	
Midland.....	1	1052	682	
	2	362	217	
	3	536	408	
	4	249	98	
	5	72	71	
	6	244	144	
	7	671	484	
	8	272	202	Court adjourned for Nov. and Dec.
	9	381	258	
	10	1752	1052	Court adjourned for 24th December.
	11	362	247	
		5953	3863	



## RETURN OF SUMMONSES, JUDGEMENTS, &amp;c.—Continued.

DISTRICT.	No. of Divisions.	No. of Summonses Issued.	No. of Judgements Recorded.	REMARKS.
Prince Edward.....	1	192	114	
	2	160	149	
	3	794	525	
	4	240	120	
	5	180	94	
	6	198	143	
	7	238	238	
		2002	1383	
Newcastle .....	1	0	0	No Return received.
	2	404	242	
	3	218	179	
	4	198	158	
	5	828	584	
	6	264	192	
	7	229	212	No Return received.
	8	23	18	
	9	114	99	
	10	432	301	No Return received.
	11	112	76	
	12	0	0	
	13	89	68	No Return received.
	14	0	0	
	15	20	20	
	16	40	38	
	17	310	233	
	18	19	10	
		3300	2450	
Home .....	1	580	364	No Return returned.
	2	252	190	
	3	2279	1459	
	4	492	310	
	5	0	0	
	6	499	325	
	7	142	115	No Return received.
	8	258	166	
	9	353	323	
	10	262	165	No Return received.
	11	70	53	
	12	0	0	
	13	338	176	No Court held in Oct., Nov., & Dec. Instituted in March 1838.
	14	76	63	
	15	14	9	
	16	0	0	No Return received.
	17	21	14	
	18	22	17	
	19	71	54	Not Established till March 1839.
	20	0	0	
	21	289	229	
	22	343	251	No Return received.
	23	0	0	
		6361	4283	

RETURN OF SUMMONSES, JUDGMENTS, &c.—*Continued.*

DISTRICT.	No. of Divisions.	No. of Summonses Issued.	No. of Judgments Recorded.	REMARKS.
Gore.....	1	1115	568	
	2	165	78	
	3	233	157	
	4	732	414	
	5	430	206	
	6	590	299	
	7	86	58	
	8	364	194	
	9	88	52	Court adjourned, Jan. Feb. and from August to Dec. 1838.
	10	293	186	
	11	504	275	
	12	387	201	No Court held in Jan. and May, 1838.
	13	401	281	
	14	108	53	Instituted in May, 1838.
	15	115	70	
	16	0	0	No return received.
	17	254	227	
		5865	3219	
Niagara...j.....	1	195	181	
	2	367	255	
	3	19	11	
	4	89	59	
	5	97	71	
	6	162	117	
	7	0	0	No return received.
	8	0	0	No return received.
	9	289	164	
	10	286	192	
	11	0	0	Not established till 1838.
	12	127	87	
	13	55	44	
	14	55	55	
	15	48	41	
	16	143	110	
	17	31	20	
	18	14	13	
	19	0	0	No return received.
	20	20	6	
	21	0	0	No return received.
	22	48	33	
		2006	1418	
London .....	1	519	237	
	2	665	506	
	3	25	14	
	4	740	338	
	5	207	124	Adjourned from Jan. till April.
	6	28	20	
	7	304	196	
	8	163	107	Adjourned from Jan. till April.
	9	229	142	
	10	487	259	
	11	0	0	No return received.
	12	266	150	



RETURN OF SUMMONSES, JUDGMENTS, &c.—Continued.

DISTRICT.	No of Division.	No. of Summonses Issued.	No. of Judgments Recorded.	REMARKS.
London .....	13	91	56	Adjourned from Jan. to April, and in September and December.
	14	0	0	No return received.
	15	0	0	do do
	16	0	0	do do
		3724	2149	
Western .....	1	0	0	No return received.
	2	91	60	
	3	0	0	No return received.
	4	61	45	
	5	145	90	
	6	282	63	Adjourned during Nov. and Dec.
	7	41	41	do from Sep. till March, 1839.
	8	58	52	
	9	47	33	
	10	0	0	No return received.
		725	384	
Talbot .....	1	0	0	No return received.
	2	155	107	
	3	12	9	Instituted Oct., 1828, but kept nearly in abeyance, Commissioners being on military service.
		167	116	

*Recapitulation of the number of Summonses issued and Judgments recorded in the Courts of Request for each District throughout the Province of Upper Canada in 1838.*

DISTRICTS.	SUMMONSES.	JUDGMENTS.
Eastern .....	3459	2048
Ottawa.....	687	381
Johnstown.....	2915	1804
Bathurst .....	2039	1291
Midland.....	5953	3863
Prince Edward.....	2002	1383
Newcastle .....	3300	2450
Home .....	6361	4283
Gore.....	5865	3319
Niagara.....	2006	1418
London .....	3724	2149
Western .....	725	384
Talbot .....	167	116
	39203	24889

C

FROM the manner in which the returns are given, it may be doubtful, whether they give the costs on Judgments only, or of suits which have not gone to Judgment also. The following table of results is therefore made each way.

No.	TOWNSHIPS OR TOWNS.	Average cost of a Judgment.	Average cost of a Suit.
1	Hamilton, Gore District.....	0 5 7	0 2 7
2	Vaughan, Home do .....	0 11 2	0 7 4
3	Niagara.....	0 8 1½	0 4 11½
4	Cobourg, Newcastle District.....	0 7 8¼	0 5 4
5	Pictou, Prince Edward do .....	0 8 4½	0 4 11¼
6	Cornwall, Eastern do .....	0 6 4½	0 1 6¼
7	Kingston, Midland do .....	0 10 4	0 7 3¾
8	Sandwich, Western do .....	0 7 6	0 5 0
9	Markham, Home do .....	0 8 11¾	0 6 6¾
10	Perth, Bathurst do .....	0 8 8	0 4 6¾
11	Toronto, Home do .....	0 0 0	0 7 2
		£4 2 9½	£2 17 3½

Equal to an average of 8s. 3¼d. per judgment.  
Equal to an average of 5s. 2½d. per suit.

RETURN of the number of Summonses issued and Judgments recorded by the Courts of Request throughout the Province of Upper Canada, from the 1st of January to the 1st of July, 1839.

No.	TOWNS OR TOWNSHIPS.	No. of Summonses Issued.	No. of Judgments.	Total amount of Debts.	Aggregate amount of all Costs.
				£ s. d.	£ s. d.
1	Hamilton .....	424	196	603 6 0	54 16 8
2	Vaughan .....	162	90	285 17 9	59 9 6
3	Niagara .....	257	158	351 17 7	63 18 8
4	Cobourg .....	193	134	476 5 4	51 10 6
5	Picton.....	312	184	515 5 4	77 1 6
6	Cornwall .....	150	38	103 7 3½	11 9 8
7	Kingston .....	452	256	715 18 10	132 5 6
8	Sandwich*.....	9	6	13 15 0	2 5 1
9	Markham.....	190	137	742 2 6	62 7 4
10	Perth .....	114	60	314 1 11½	26 0 8
11	Toronto .....	763	No retn.	2404 0 3	274 0 6
		3026	1259	£ 6525 17 10	815 5 7

\* A new Clerk has been recently appointed who had only been in office one month, to which period his return was confined, as he had not obtained the books from the preceding Clerk.



APPENDIX No. 6.

OF

*Second Report of General Board*  
**INVESTIGATION COMMISSION REPORT**  
 OF THE COMMITTEE No 2.

ON THE

*Office of the Chief Agent for Emigration.*

EMIGRANT OFFICE,

Toronto, November 12th, 1839.

ANSWERS to Queries proposed by Committee No. 2, respecting the Office of the Chief Agent for Emigration.

No. 1. When were you appointed Emigrant Agent?—*Answer.* I was sent to Montreal, as Emigrant Agent, in June 1832, and was appointed Chief Emigrant Agent, the year following, and stationed at Toronto.

No. 2. What is the amount of your salary and the contingencies of your office?—*Ans.* My salary is £300 sterling a year.—The contingent expenses of my office depend upon the number of Emigrants requiring free passages, or Medical assistance and comforts—I submit a copy of the estimate for the current year, which has received the sanction of the Lieutenant Governor in Council.—I am of opinion, however, that the actual expenditure will be much less than the estimate, but I cannot ascertain the exact difference until the close of the season.

Salary £300 sterling

Contingencies depend upon circumstances.

Duties of Agent.

No. 3. What are the duties of your office?—*Ans.* My duties are, at present, confined to corresponding with the Agents, examining and paying their accounts, affording information to Emigrants, relative to the periods fixed for the sale of Government Land, and the conditions on which it may be obtained;—To direct Emigrants in want of work, to places where they may find it, as well as give information to settlers, generally, as to routes, distances, and rates of conveyance to those parts of the Province to which they may be desirous of proceeding, and to grant free passages and medical attendance and comforts to such indigent emigrants (of the current season) as may require such aid. I have other duties to perform which occupy a much larger share of my time than those enumerated.

By a despatch from the Lords' Commissioners of Her Majesty's Treasury to Mr. Secretary Stephens, I am required to afford relief to the commuted pensioners throughout the Province, who need assistance. In order to afford the Commissioners all the information in my power, I have annexed printed copies of the notices and instructions, &c. issued from this office, shewing the details of this service.

No. 4. Can you suggest any change which may be necessary in your department, in the event of a more extensive emigration taking place to this colony?—*Answer.* In the event of a more extensive emigration, I would beg to observe that, much would depend upon the character and condition

Few Emigrants of capital in late years.

of the emigrants. Of late years we have had, comparatively, few capitalists, three-fourths have been people who have nothing to depend upon but their daily labour; not one-fourth of these were fit for farm servants, being mere labourers. It is evident that such persons must be provided with suitable employment, otherwise they will emigrate to the neighbouring States to obtain employment on the public works; I would beg to add that the townships of Douro, Emily, and Enismore were settled by persons of the last mentioned class, and that they are now excellent farmers; but such colonization is too expensive to be thought of at present, even if the quantity of public lands at the disposal of the government would admit of such a system being extensively pursued, which is not the case. I am therefore of opinion that, unless employment can be given on public works, but few emigrants will settle in the colony, for the circumstances which induce the labourer to emigrate, equally affect the mechanic and agriculturist.

Employment must be given to Emigrants or they will not be likely to remain in the Colony.

The duties of my office must, of course, change with the character of the emigrants, to a certain extent, but no material departure can take place from the system stated in reply to question No. 3.

No. 5. How many emigrants have arrived in this Province during the present year.—*Answer.* The number of emigrants landed at Quebec, to the 12th ult. is 7261.

No. 6. How many have you located during the present year?—*Answer.* By a recent Act of Parliament regulating the disposal of public lands, the old system of location is done away with. The only persons entitled to locate lands are U. E. Loyalists and Militia claimants.

(Signed) A. B. HAWKE,  
Chief Emigrant Agent  
For Upper Canada.

[Copy]

No. 1.

EMIGRANT OFFICE,  
Toronto, 15th July, 1839.

SIR,

I have the honor to enclose for the consideration of the Lieutenant Governor, a letter from A. C. Buchanan, Esq., Chief Emigrant Agent, Quebec; and, in addition to the information it contains, I beg to state that the number of emigrants landed at Quebec, to the sixth instant, amounts to 4550, being an increase of 2866 over the corresponding period last year; and there is every prospect that the fall emigration will be considerable.

At least three-fourths of the emigrants are in indigent circumstances, and there is no probability that those who arrive late in the season will be better provided for; I feel it my duty to make arrangements for affording the usual assistance to such as require it.

Three fourth of Emigrants indigent.

A letter from the Rev. Mr. Cartwright of Kingston, has, I believe, this day, been submitted to His Excellency by you, from which it appears that the number of sick and indigent emigrants at that port, are already so numerous as to require immediate steps to be taken for their relief.

It has been the usual practice to appoint agents at Kingston and Prescott, in May; but I have delayed recommending such appointments this season, as long as possible, in order to lessen the expense. I now beg to state that I consider agents at these places imperatively necessary, and as Mr.

Agents are usually appointed at Kingston and Prescott.



Anthony Manahan has acted as emigrant agent for the former, and Dr. W. Scott for the latter of these ports, for several years past, I beg to recommend these gentlemen as fit persons to be appointed, during the current season.

Estimate of probable  
expense for 1839

I have also the honor to submit, for the consideration of His Excellency, the annexed estimate of the probable expenditure for the year 1839.

Estimate of Emigration expenditure for 1839.

Agent at Kingston from 15th July to 31st October, inclusive, 108 days at 10s. per day .....	£ 54	0	0
Stationery, Postage, &c. for that officer.....	5	0	0
Agent at Prescott from 15th July to 31st October, inclusive, 108 days at 10s.....	54	0	0
Stationery, Postage, &c. ....	5	0	0
Agent at Toronto for the year 1839.....	333	6	8
Stationery, Postage, &c. ....	25	0	0
Passages to indigent Emigrants, granted at the different agencies, 800, at the average of five shillings each...	200	0	0
One loaf of bread each to 600 Emigrants at 8d. ....	20	0	0
Medical attendance and comforts at Prescott .....	50	0	0
Do do Kingston .....	50	0	0
Do do Toronto .....	25	0	0
	821	6	8

(Signed) A. B. HAWKE.

[Copy]

No. 2.

Notice to Commuted Pensioners.

EMIGRANT OFFICE,  
Toronto, 15th July, 1839.

Notice to Commuted  
Pensioners.

Commuted Pensioners who, previously to obtaining their pensions have served for seven years, and upwards, are informed, that in order to relieve the pressing wants of all persons of that class, who, from age, wounds or infirmities, are incapable of labour, with as little delay and inconvenience to the parties as possible, the following temporary arrangements have been made.

Rations given to  
Men, Women, and  
Children.

All persons labouring under the above disabilities, and whose names are on the list transmitted from the Home Government, and all others who can satisfactorily prove that they have commuted their pensions, and that they are in the condition as above described, will, on application to the Gentlemen whose names are placed underneath their respective districts, receive assistance, in advance, for 28 days from the date of application, at the following rates, viz :—Two-thirds of an ordinary soldiers ration for the men, without wine or spirits ; one-half of a ration for their wives ; one-third of a ration for children above 7, and under 14 years of age ; and one quarter of a ration for children under that age.

In order to give as little trouble as possible to those gentlemen who do not belong to the Commissariat Department, the following calculations have been made for their guidance.

28 days allowance to each man, amounts to 18lbs. 11oz. of meat, and 14lbs. flour.

28 do. to each woman, 14lbs. meat and 10½lbs. flour.

28 do. to each child, between 7 and 14 years of age, 9lbs. 5oz. meat and 7lbs. flour.

28 do. to each child under 7 years of age, 7lbs. meat and 5½lbs. flour.

*Western District.*

Wm. Jones, Esq., Port Sarnia.  
Commissariat Officer, Chatham.  
Commissariat Officer, Amherstburgh.

*London District.*

Commissariat Officer, London.  
The Reverend D. Blake, Adelaide.  
H. C. Barwick, Esq., Woodstock,

*Gore District.*

William Richardson, Esq., Brantford.  
Commissariat Officer, Hamilton.

*Niagara District.*

Commissariat Officer, Niagara.

*Home District.*

Commissariat Officer, Penetanguishene.  
Frederick Dallas, Esq., Orillia.  
Elmes Steele, Esq., Medonte.  
Sidney M. Sandford, Esq., Barrie.  
Charles Scadding, Esq., Newmarket.  
Commissariat Officer, Toronto.

*Newcastle District.*

Benjamin Throop, Esq., Cobourg.  
Alexander McDonell, Esq., Peterborough.  
Thomas Need, Esq., Bobcaygen falls.

*Midland District.*

Philip Ham, Esq., Belleville.  
Commissariat Officer, Kingston.

*Johnstown District.*

Benjamin Tett, Esq., Saint Francis.  
W. J. Scott, Esq., Prescott.

*Bathurst District.*

Roderick Matheson, Esq., Perth.  
George Lyon, Esq., Richmond.  
Commissariat Office, Bytown.



*Ottawa District.*

Thomas Hall Johnston, Esq., L'Orignal.

*Eastern District.*

Commissariat Officer, Cornwall.

(Signed) A. B. HAWKE,  
Chief Emigrant Agent  
For Upper Canada.

[Copy]

No. 3.

(CIRCULAR.)

EMIGRANT OFFICE,  
Toronto.

SIR,

Her Majesty's Government having authorised relief to be afforded to such of the commuted pensioners, who, previously to obtaining their pensions, have served for seven years and upwards, and who are in a state of destitution, I take the liberty to forward to your address the accompanying printed notices, which you will have the goodness to circulate in those parts of your district which will be most likely to meet their notice.

Circular affording  
relief to Commuted  
Pensioners.

As the measure is of a temporary character, and as it would be impossible to carry the benevolent intentions of the government into immediate effect, without the co-operation of gentlemen residing in the immediate vicinity of the parties to be relieved, I trust you will excuse the liberty which has been taken, in making use of your name, without first obtaining your consent to act.

Enclosed I send you a printed list of commuted pensioners, transmitted from the Home Government. As to these names you will have only to inquire whether the parties are in such a state of destitution as to require relief, and to afford it accordingly.

As to other persons who may claim relief before it is afforded, the applicant should be called upon to produce his printed papers, and in the event of his being unable to do so, he should be required to go before a magistrate and state under oath—the number of the regiment in which he last served—the date of his discharge—length of service and date of pension; and the date and amount of his commuted allowance, as well as the number of persons his family consists of, (with the age of each child) and on his producing an affidavit containing these particulars, you will have the goodness to relieve him to the extent authorised, provided you are satisfied, that his circumstances render such relief necessary.

In order to save you the trouble of making out receipts, I have sent you herewith, printed forms, to be executed in duplicate; and whenever you require the repayment of the amount advanced, you will be pleased send these receipts to this office for examination and payment.

I have, &c.

To —

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OFFICE OF COMMISSION OF INVESTIGATION,  
Toronto, Nov. 22, 1839.

SIR,

I beg leave to hand you enclosed, a return from the Chief Emigrant Agent for Upper Canada to the Private Secretary; which you will have the goodness to submit to the consideration of the Committee on the Receiver General's and other offices of which you are Chairman.

I have, &c.

(Signed) JAMES HOPKIRK,

Secretary.

Hon. William Allan,

&c. &c. &c.

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EMIGRANT OFFICE,  
Sep. 19, 1839.

SIR,

I have the honor to acknowledge the receipt of your letter of the 12th instant, conveying the Lieutenant Governor's desire, that I should point out any alteration that can be beneficially made in the mode of conducting the public service in my department, and I beg to state, in reply, that it is not in my power to suggest any change which I should consider an improvement.

I have, &c.

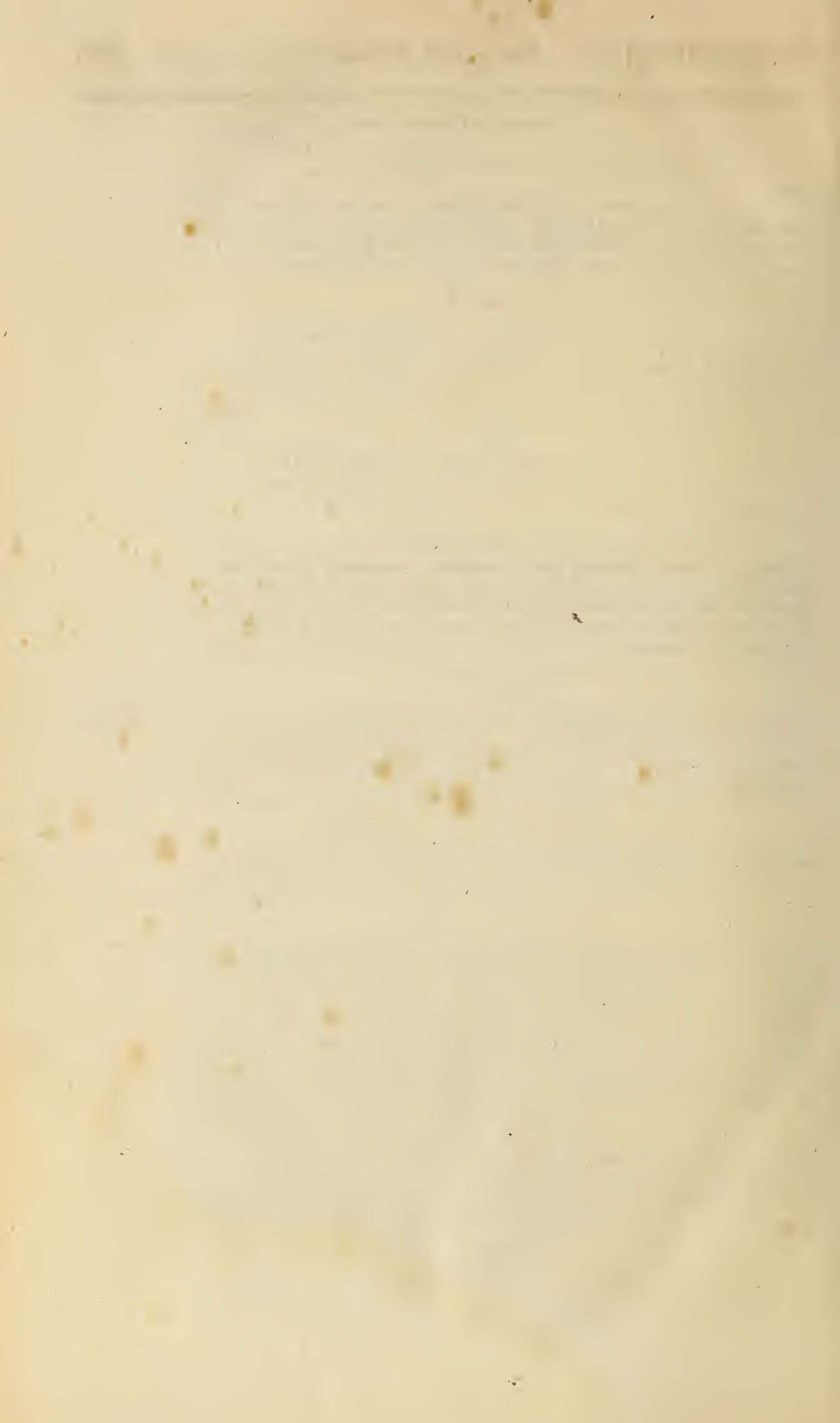
(Signed) A. B. HAWKE,  
Chief Emigrant Agent  
for Upper Canada.

S. B. Harrison, Esq.

&c. &c. &c.

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R E P O R T S

ON THE

E X E C U T I V E C O U N C I L,

AND

I N D I A N D E P A R T M E N T,

I N

U P P E R C A N A D A.

---

PRINTED BY ORDER OF HIS EXCELLENCY THE LIEUTENANT-GOVERNOR.

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T O R O N T O:

ROBERT STANTON, PRINTER TO THE QUEEN'S MOST EXCELLENT MAJESTY.

1840.





# COMMISSION.

## UPPER CANADA.

GEORGE ARTHUR.

*VICTORIA, by the Grace of GOD, of the United Kingdom of Great Britain and Ireland,  
QUEEN, Defender of the Faith, &c. &c. &c.*

To the Honourable *Robert Baldwin Sullivan*; the Honourable *William Allan*; the Honourable *Augustus Baldwin*; the Honourable *William Henry Draper*; the Honourable *Richard Alexander Tucker*, Members of our Executive Council, in and for our said Province of Upper Canada; the Honourable *Robert Sympton Jameson*, Vice-Chancellor of our Court of Chancery, in and for our said Province; the Honourable *John Henry Dunn*, our Receiver General, in and for our said Province; the Honourable *John Macaulay*, Inspector-General of Provincial Accounts, in and for our said Province; the Honourable *John Simcoe Macaulay*, Member of the Legislative Council, in and for our said Province; the Honourable *Levius Peters Sherwood*, the Honourable *James Buchanan Macaulay*, the Honourable *Jonas Jones*, the Honourable *Archibald McLean*, Justices of our Court of Queen's Bench, in and for our said Province; *Christopher Alexander Hagerman*, Esquire, our Attorney General, in and for our said Province; *Charles Chichester*, Esquire, Colonel in our Forces; *Henry Sherwood*, Esquire; the Reverend *John McCaul*, Principal of Upper Canada College; the Reverend *Henry J. Grasett*: *Samuel B. Harrison*, Esquire, Civil Secretary to our Lieutenant Governor of our said Province; *William Hepburn*, Esquire, Registrar of the Court of Chancery, in and for our said Province: *James Hopkirk*, Esquire; and to all to whom these Presents shall come—

### GREETING :

WHEREAS the Honourable the Commons House of Assembly, of our Province of Upper Canada, did, by their Address to our Lieutenant Governor of our said Province, pray that he would be pleased to employ some fit and disinterested person or persons to investigate the business, conduct and organization, of the several Public Departments in our said Province; and that the person or persons so employed, should report on the state of the said several Departments, and what changes in the system of conducting the public business in the said several Departments would, in the opinion of such person or persons, be beneficial: which Report, the said House of Assembly further prayed, should be laid before them, at the next meeting of the Provincial Parliament:

NOW KNOW YE, that we, in compliance with the said Address to our Lieutenant Governor of our said Province, and reposing trust and confidence in your loyalty, integrity and ability, have constituted and appointed, and by these Presents do constitute and appoint you, the said *Robert Baldwin Sullivan*, *William Allan*, *Augustus Baldwin*, *William Henry Draper*, *Richard Alexander Tucker*, *Robert Sympton Jameson*, *John Henry Dunn*, *John Macaulay*, *John Simcoe Macaulay*, *Levius Peters Sherwood*, *James Buchanan Macaulay*, *Jonas Jones*, *Archibald McLean*, *Christopher Alexander Hagerman*, *Charles Chichester*, *Henry Sherwood*, *John McCaul*, *Henry J. Grasett*, *Samuel B. Harrison*, and *William Hepburn*, to be our Commissioners, to investigate the business of the several Departments of our said Province, and the system of conducting the public business in the same, and the organization thereof, and to report to us upon the said several matters, and whether, in your opinion, any change may be made in the system of conducting the public business in the respective Departments of the Government, which would be to the advantage of our Subjects;—hereby charging and commanding all persons to be aiding and assisting you, our Commissioners as aforesaid, in the performance of the duties, by these our Letters Patent, assigned to you.

AND KNOW YE FURTHER, that we do hereby give full power and authority to you, our Commissioners as aforesaid, to call before you all and every such person and persons as you, our Commissioners as aforesaid, may think proper; and to send for and examine all such papers, records and documents, of every description, as you, our Commissioners as aforesaid,



shall judge necessary, with a view to obtain such information as you may deem requisite for your guidance and assistance in investigating the several matters and things as aforesaid, in the respective Departments of the Government.

AND KNOW YE FURTHER, that reposing trust and confidence in the loyalty, integrity and ability, of you, the said *James Hopkirk*, we have constituted and appointed, and by these Presents do constitute and appoint you, the said *James Hopkirk*, to be the *Secretary* to our Commissioners as aforesaid, hereby enjoining you, as such, to fulfil and perform all such lawful duties and commands as you, the said *James Hopkirk*, may from time to time receive from them, the said Robert Baldwin Sullivan, William Allan, Augustus Baldwin, William Henry Draper, Richard Alexander Tucker, Robert Sympson Jameson, John Henry Dunn, John Macaulay, John Simcoe Macaulay, Levius Peters Sherwood, James Buchannan Macaulay, Jonas Jones, Archibald McLean, Christopher Alexander Hagerman, Charles Chichester, Henry Sherwood, John McCaul, Henry J. Grasett, Samuel B. Harrison, and William Hepburn, as our Commissioners as aforesaid.

IN TESTIMONY WHEREOF, We have caused these our Letters to be made Patent, and the Great Seal of our said Province to be hereunto affixed: WITNESS our trusty and well-beloved SIR GEORGE ARTHUR, K. C. H., Lieutenant Governor of our said Province, and Major General Commanding our Forces therein, at Toronto, this twenty-first day of October, in the year of our Lord one thousand eight hundred and thirty-nine, and in the third year of our Reign.

G. A.

By Command of His Excellency.

C. A. HAGERMAN,  
ATTORNEY GENERAL.

R. A. TUCKER,  
SECRETARY.

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## EXTRACTS FROM THE INSTRUCTIONS.

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### EXECUTIVE COUNCIL.

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#### Committee No. 3.

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#### MEMBERS :

THE HONOURABLE MR. JUSTICE MACAULAY.  
THE RECEIVER GENERAL.  
THE ATTORNEY GENERAL.  
THE CIVIL SECRETARY.

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THIS Committee will consider the constitution of the Executive Council; and after a due investigation of the business and duties of that Body, will report—

*First.*—Whether the Council, in its constitution, be adapted to the transaction of the business which now devolves on it; or whether any change in that respect, be practicable and expedient.

*Second.*—Whether any additional duties should devolve on this Board; or whether, on the other hand, any duties now performed by it, should be transferred to other Departments of the Public Service.

*Third.*—Whether, in particular, the Council, in its character as a Board of Audit, be, in all respects, suited to present exigencies, and the increasing pressure of public business.

*Fourth.*—What may be the nature and description of the accounts, and claims upon the public chest, which are usually submitted to the Council for final audit; whether they previously undergo due investigation, in every other Department; and if not, whether such previous investigation be desirable, and in what manner it may be most satisfactorily performed.

*Fifth.*—Whether it be expedient to make any change in the mode and form of submitting matters of public business, to the final review and determination of the Lieutenant-Governor in Council.

*Sixth.*—Whether the accommodation provided for the Council, be sufficient for the convenient discharge of its duties.

*Seventh.*—Whether the salaries allowed in this Department be sufficient, or more than sufficient, as compensation for the Duties performed; and whether there be any necessity for an increase or reduction of the assistance at present afforded.

As the object of the appointment of the Commission is to investigate generally all matters of public interest connected with the several Departments, this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the full spirit of the same, they are to pursue any course of investigation, which may appear to them expedient.

N. B.—The vacancy occasioned by the death of the late Clerk of the Executive Council, will remain open, until the Committee shall have reported how far, in their judgment, the Council, under its present organization and system, can efficiently dispose of the important details of business which must continue to claim its attention.

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## INDIAN AFFAIRS.

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### Committee No. 4.

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#### MEMBERS:

HIS HONOUR THE VICE CHANCELLOR.

THE HONOURABLE MR. JUSTICE MACAULAY.

WILLIAM HEPBURN, ESQUIRE.

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THIS Committee will take up two subjects: *First*—They will endeavour to ascertain the present condition, both in a moral and political point of view, of the different Tribes, forming the Indian population; also, what lands or annuities of any kind they possess: and, *Secondly*—They will consider what alteration and amendment may be beneficially introduced in the mode of conducting the Indian Department.

With respect to the *First* division of this subject, the Committee will ascertain, as far as it can be done, the number both of those Indians who are settled amongst the white population in this Province, and those who are resident in the uncultivated portions of the British Empire, on this Continent.

*Second.*—The Committee should endeavour to ascertain the number of births, deaths and marriages, among the various Tribes, during the last few years: with a view to determine, from such data, how far an increase or a decrease of population may have been the effect of civilization.

*Third.*—What are the distinguishing characteristics of the different Tribes, in regard to habits, manners, customs, &c.: and what are the chief difficulties to be overcome, in the way of improving their social condition.



*Fourth.*—Among which of the Tribes there exists the greatest degree of similarity, so as to warrant the conclusion that they would associate amicably together, if settled in one locality.

*Fifth.*—The present state of these settlements of Indians in the midst of the white population: with reference particularly to the benefit or injury to which the Indian character is subjected by proximity to the whites; whether any change in the system of establishing settlements of Indians amongst the whites, might, or might not, be beneficially made.

*Sixth.*—The present state of the Indian settlement, at the Great Manitoulin Island, both as regards the actual comfort and advantage, and the probable future prospect of their advance in civilization, by means of their settlement on that Island.

*Seventh.*—The means of subsistence possessed by the unsettled Indians, and the best manner of engaging their attention to agricultural and commercial pursuits, particularly the manufacture of sugar, and the curing of fish, to an extent beyond what may be wanted for their own consumption; and to facilitate their means of doing so.

*Eighth.*—Whether it might be desirable to take any steps to prevent improper advantage being taken of the Indians, by Traders and others with whom they have dealings; and what is the effect of the communication of the Indians with the Fur Traders in the north-west parts of Upper Canada.

*Ninth.*—What is the extent of the present means of affording education and religious instruction to the Indians. Which of the Tribes have shewn the greatest aptitude in benefiting by the instruction afforded them.

*Tenth.*—What measures would appear best adapted to effect the education of the Indian youth generally, and particularly with a view to the dissemination of Christianity amongst the unconverted Indians, by means of Teachers of their own race, educated by the whites.

*Eleventh.*—By what means might the Government, with propriety, lend assistance in furtherance of the Missionary system.

As to the INDIAN DEPARTMENT, the Committee will consider—

*First.*—The system adopted in paying the annuities to the several Indian Tribes; and whether it be not susceptible of improvement.

*Second.*—The mode of taking care of the Indian Reserved Lands, at present adopted, and whether great alterations and improvements might not be effected, much to the advantage of the Indians.

*Third.*—The course to be adopted, with respect to squatters upon Indian Lands, whether altogether without authority, or under colour of recognized titles obtained from individuals amongst the Indians; and how far the Act recently passed will be likely to afford efficient protection to the rights of the Indians.

*Fourth.*—Whether any, and what, alterations may be beneficially introduced in the mode of proceeding, at present adopted, as regards the annual Indian Presents.

*Fifth.*—The present course of conducting the business of the Indian Department, and whether in many respects beneficial alterations might not be made.

*Sixth.*—The present system of paying moneys on account of the Indians, by warrant of the Governor, directed to the Commissariat Department, alone, without any check on the part of any other Department of the Government; and whether some system of check might not be advantageously introduced.

*Seventh.*—Whether the salaries allowed in this Department are sufficient, or more than sufficient, as a compensation for the duties performed; and whether there be any necessity for an increase, or a reduction of the assistance, at present afforded.

As the object of the appointment of the Commission, is to investigate generally all matters of public interest connected with the several Departments, this Committee will understand, that they are not restricted to limit their inquiries by the strict letter of the foregoing queries; but that, in the full spirit of the same, they are to pursue any course of investigation, which may appear to them expedient.

# FIFTH REPORT OF GENERAL BOARD.

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*Unto the Right Honourable CHARLES POULETT THOMSON, Governor-General and Captain-General  
of British North America, &c. &c. &c.*

MAY IT PLEASE YOUR EXCELLENCY :

THE Commissioners appointed to investigate into the business, conduct and organization, of the various Public Departments of the Province of Upper Canada, beg leave respectfully to—

## REPORT :

That the Committee of their number to whom was entrusted the investigation of “the Executive Council”—having inquired into this subject, have made the report hereunto annexed, which has been submitted to the General Board of Commissioners, and has been considered, approved of, and adopted by them, and is now respectfully submitted to your Excellency, as part of their *Fifth Report*.

Signed in name and by authority of the Board.

R. B. SULLIVAN,  
PRESIDENT.

*Investigation Commission,  
Toronto, 24 January, 1840.*

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## REPORT.

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*To the Honourable THE COMMISSIONERS for investigating the business of the several Public  
Departments of the Province of Upper Canada.*

The Committee, No. 3, appointed by His Excellency the Lieutenant-Governor, to investigate the business, conduct and organization, of the Honourable the Executive Council—

MOST RESPECTFULLY REPORT :

That by the Minute of His Excellency the Lieutenant-Governor, which accompanied the Great Seal Instrument appointing your Honourable Board, this Committee was instructed as follows :—

1st.—To consider the constitution of the Executive Council ; and after a due investigation of the business and duties of that Body, to report—

*First.*—Whether the Council, in its constitution, be adapted to the transaction of the business which now devolves on it ; or whether any change in that respect be practicable and expedient.

*Second.*—Whether any additional duties should devolve on this Board ; or whether, on the other hand, any duties now performed by it should be transferred to other Departments of the public service.

*Third.*—Whether, in particular, the Council in its character as a Board of Audit, be, in all respects, suited to present exigencies, and the increasing pressure of public business.



*Fourth.*—What may be the nature and description of the accounts, and claims upon the public chest, which are usually submitted to the Council for final audit; whether they previously undergo due investigation in every other Department; and if not, whether such previous investigation be desirable, and in what manner it may be most satisfactorily performed.

*Fifth.*—Whether it be expedient to make any change in the mode and form of submitting matters of public business to the final view and determination of the Lieutenant-Governor in Council.

*Sixth.*—Whether the accommodation provided for the Council, be sufficient for the convenient discharge of its duties.

*Seventh.*—Whether the salaries allowed in this Department be sufficient, or more than sufficient, as compensation for the duties performed; and whether there be any necessity for an increase or reduction of the assistance at present afforded.

Your Committee were further instructed, that as the object of the appointment of the Commission was to investigate, generally, all matters of public interest connected with the several Departments, they were to understand, that as they were not restricted to limit their inquiries by the strict letter of the foregoing queries, but that in the full spirit of the same, they were to pursue any course of investigation which may appear to them expedient; and they were further informed that the vacancy occasioned by the death of the late Clerk of the Executive Council, would remain open until the Committee shall have reported how far, in their judgment, the Council, under its present organization and system, can efficiently dispose of the important details of business which must continue to claim its attention.

The Committee having given the important subjects referred to them their best attention and consideration, beg respectfully to submit the following observations:

The attention of this Committee is first called to the constitution of the Executive Council.

In the early periods of American history, we find Settlements and Colonies to have been gradually established under different forms of temporary and local Government. Some as Chartered Companies, or Proprietary Grants; others as Royal or Provincial Governments, founded partly on analogy to Corporate or Palatinate Municipalities, and partly to the general Constitution of the Empire—the laws of England being fundamental in all.

Stokes on the Colonies.

Graham's History of the United States, vols. 1 & 2.

Marshall's History of the American Colonies.

The formation of Councils, possessessing both Legislative and Executive authority, was coeval with these systems; but their participation in the business of Government wanted uniformity, not only in the mode of appointing or selecting members, but in the nature and extent of their respective duties.

The same persons will, in many instances, appear to have acted in the double capacity of Legislators and Executive Officers—the Council, sometimes in itself, possessing the paramount Executive authority, without any higher Officer in the Government than its own President; at others, dividing it co-ordinately with the Governor, as a distinct branch of the Government; again, as entitled to exercise little or no concurrent jurisdiction, but serving merely as a consultive body, or council of advice—in which form it will be found to have existed in the Constitution imparted to Virginia, under the Charter of King James the First, in 1619.

The Royal Governments in the old American Colonies, and afterwards that of Quebec, were purely Prerogative Constitutions, under commissions and instructions, appointing a Governor as the supreme Executive Head, with a Council to assist him—empowered jointly to call Assemblies, and intrusted, in concurrence therewith, to make laws for the peace, welfare and good government of the Colony, as near as might be agreeable to the laws of England.

The Councils acted in the double capacity of Legislators and Executive advisers, although their advice and consent do not seem to have been, at all times, essential in Executive, as they were in Legislative measures.

Without dwelling upon the comparative powers, or attempting to trace the motives and considerations, which influenced and caused the peculiar structure of these bodies, it will be at once apparent that the present Executive Council of this Province, resembles those of the most limited description.

The analogy to the Privy Council, has been frequently remarked by writers on the Colonial Constitutions, and it is evident, that from the remotest periods of our Colonial history, the association with the Governors of an Executive Council, selected from among the resident inhabitants, has been practically a principle in the Colonial system.

Confining attention more immediately to Canada, it will be perceived, that an Executive Council was appointed to assist in the administration of its Civil Government, soon after the conquest.

The Royal Proclamation of the 7th October, 1763, announcing the establishment of the Government of Quebec, and the Letters Patent under which that Government was constituted, (and which is said to have been framed in analogy to that of Jamaica,) will abundantly shew this.

The Government of Quebec, established in 1763, was abrogated by the British Statute, 14th Geo. III. ch. 83, and the Council originally created, of course, ceased to exist; but, at the same time, provision was made for the appointment of another—it being declared lawful for the King, by warrant, under the Royal sign Manual, and with *the advice of the Privy Council*, to constitute and appoint a Council for the affairs of the Province, to be composed of residents, not exceeding twenty-three, nor less than seventeen, with authority to exercise Legislative powers, and *to make Ordinances* for the peace, welfare and good government of the Province, with the *consent* of the Governor or Lieutenant Governor. (*Sec. 12.*)

This Council was, in the very first Ordinance, erected into a Court of local Appeal, and, it is believed, discharged also the duties of an Executive Council.

When, in contemplation of the division of the Province of Quebec into Upper and Lower Canada, the Council erected under the Act of 1774, was abolished by the Statute of 31st Geo. III. ch. 31, the appointment of an Executive, apart from the Legislative Council therein provided for, was obviously meditated, it being enacted (by Section 34) that the Governor, for the time being, together with such Executive Council as should be appointed by His Majesty for *the affairs* of *each* of the new Provinces respectively, should be a Court of civil jurisdiction, for hearing and determining appeals, in like manner and form as previously exercised by the Governor and Council of the Province of Quebec. The anticipated Executive Council is again mentioned in Section 38, and it will be perceived, that in both the Statutes, 14th and 31st Geo. III., the same language is used in speaking of the Councils. They are mentioned as Bodies to be appointed by the Crown for the affairs of the Colonies. In Section 38, of the last Statute, the Governor is required to act with the *advice of such Council*, as His Majesty is, in Section 48, empowered to do, with the advice of the Privy Council; and by the last Section (50), a Legislative power is given to the Executive Councils, to be appointed for the affairs of the new Provinces, until the meeting of the Legislative Councils and Assemblies, to be thereafter organized and convened.

An Executive Council was accordingly constituted in the Royal Instructions accompanying the Commissions, appointing Lord Dorchester Governor-General of the Canadas, and General Simcoe, Lieutenant Governor of this Province, in 1792.

It was therein recited, that His Majesty had thought fit that there should be an Executive Council for *assisting* the Governor; and certain persons (five in number) were nominated to be the Executive Council of His Province of Upper Canada.

And to the end that His said Executive Council might be assisting to such Governor, in *all* affairs relating to His Majesty's service, He (the Governor) was directed to communicate to them such and so many of those Instructions, wherein their advice was mentioned to be required, and likewise all such others, from time to time, as He (the Governor) should find convenient for His Majesty's service, to be imparted to them.

These Instructions, upon certain specified occasions, enjoined the Governor to act with the advice of the Executive Council; and further directed, as a general concluding provision, that, "if any thing else happen, which may be of advantage or security to our Province, under your Government, which is not herein, or by your Commission provided for, We do hereby allow unto you, *with the advice and consent of our said Executive Council*, to take order for the present therein: *Provided nevertheless*, that what shall be done, be not repugnant to the Act, 14th Geo. III. ch. 83, and 31st Geo. III. ch. 31, giving to us, by one of our Principal Secretaries of State, speedy notice thereof, that you may receive our ratification, if We



"shall approve the same: *Provided always*, that you do not, by colour of any power or authority hereby given you, commence or declare War, without our knowledge and command, except it be for the purpose of preventing or repelling hostilities, or unavoidable emergencies, wherein the consent of our Executive Council shall be had, and speedy notice thereof given to us, by one of our Principal Secretaries of State."

The Governor was also instructed, that He, himself, and every of them, (the Members named of the Executive Council,) should (among other things) take an *oath* for the due execution of his and their places and trusts, with regard to his and their equal and impartial administration of Justice.

The oath contained in the earliest recorded entry, and, it is believed, adopted at the beginning, pursued the form published in Mr. Stoke's work on the Colonies, p.p. 238-9; but in the year 1820, an amended one was framed, in closer imitation of the oath of Privy Councillors.

Among other things, strict secrecy was imposed in both. The Commissions and Instructions to subsequent Governors, have uniformly directed an oath, or the usual oath of office to be administered to the Members of the Executive Council.

The Governor was, by the original Instructions, also directed to permit them to have and enjoy freedom of debate in all affairs of public concern, which might be debated in the same Executive Council.

It will be perceived, that the peculiar distinction between the existing and earlier Councils, consists in the Legislative Government being now confided to a separate Body, established under the Imperial Statute, 31st Geo. III. ch. 31, and flowing, as formerly, from the Sovereign alone; while the Executive Establishment continues as before, under Royal Commissions and Instructions, abridged of Legislative powers.

The original Instructions embraced the names of five Gentlemen, and to that number the full Members receiving salaries have been since restricted.

There have been, at times, Honorary Members superadded, and no specific limit is fixed to the prerogative right of extending their number.

The Statute granting permanent salaries to the Councillors, provides for five only, at £100, sterling, per annum each, and the services of any additional Members, have been always gratuitous. 1st Wm. 4. ch. 14, (1831.)

The Board, at present, consists of five full Members, viz.:

1st. The Honourable Robert Baldwin Sullivan, the Commissioner of Crown Lands and Surveyor General, and a Member of the Legislative Council, and who, being the highest in the list, officiates as Chairman.

2nd. The Honourable William Allan, a Member of the Legislative Council.

3rd. The Honourable Augustus Baldwin, a Post Captain of the Navy, on half pay, and a Member of the Legislative Council.

4th. The Honourable William Henry Draper, Solicitor General, and a Member of the House of Assembly.

5th. The Honourable Richard Alexander Tucker, Provincial Secretary.

There are no Honorary Members.

The situation of Clerk of the Council is at present vacant, but a permanent salary of £400, sterling, per annum, is provided for this office.

The duties of Chief Clerk are performed by William H. Lee, Esquire, whose salary is £300, currency; but, since he has acted as Chief Clerk, that allowance has been increased one-fourth of the salary of the late Mr. Beikie, being at the rate of £100, sterling, per annum.

The £300 is supplied from the annual Civil List, provided by the Legislature; the latter is partly taken from the permanent supply, and partly from the Casual and Territorial Revenue, under Despatch from Mr. Secretary Rice, of the 5th September 1834. He has been upwards of 18 years in the office. He is also Clerk to the Commissioners under the Heir and Devisee Act.

2nd. Thomas G. Hurd, at a Salary of £200, Currency, appointed in 1836.

3rd. Samuel B. Smith, at a Salary of £150, Currency, appointed in 1837.

4th. William R. Bartlett, at a Salary of £170, Currency, appointed in 1837.

The Salaries to Mr. Hurd, and Mr. Smith, are provided for in the annual Supply Bill; that of Mr. Bartlett is paid from the Casual and Territorial Revenue, and it will be observed, that his allowance exceeds that of Mr. Smith, the Senior in the office.

The accommodations provided in the West Wing of the Public Buildings are a Council Room and three Clerks Offices, which are quite sufficient.

The Committee are also assured, that the present establishment of Clerks is fully adequate to the duties to be performed.

The Council meets regularly on Thursday in every week, and at all other times when convened by the Governor, or required to assemble for the despatch of public business; during the last year there have been 108 meetings.

1st November, 1838,  
to  
1st November, 1839.

The business of the Council may be classed under the following heads:—

## I.—CONSULTIVE.

## II.—JUDICIAL.

## III.—FISCAL.

I.—The first comprehends the consideration of reporting and advising upon:

- 1st. References from the Governor upon State affairs.
- 2nd. Petitions and other applications respecting grants and location of Lands, &c.
- 3rd. The affairs of the Canada Company.

II.—The second embraces:

- 1st. The Court of Appeal.
- 2nd. The consideration of Criminal cases, and advising upon the exercise of the Royal clemency; and,
- 3rd. The decision of claims under the Heir and Devisee Commission, of which the Councillors are, Ex Officio, Members.
- 4th. Commitments for State offences, an authority exercised since the late disturbances, under the express sanction of a Provincial Statute, (1st Victoria, chap. 1, 1838.) It may be proper, in connection with this delicate point, here to refer to the case of Whitham and Dutton, (*Viner's abridgment—Foreign Ed.*) a copy of which will be found annexed to this report. (*Appendix A.*)

It should also be observed, that the Members of the Executive Council in Upper Canada are uniformly named as Justices of the Peace in the Commissions issued for the several Districts of the Province.

III.—This division comprehends, more particularly, the auditing of Public Accounts.

In relation to these several duties, the Governor is, on some occasions, required to obtain their concurrence, by Imperial or Provincial Statutes, or the Royal Instructions:

- 1st. By Imperial Statutes, as 31st Geo. III. chap. 31, sec. 38 and 50;—54th Geo. III. chap. 61;—6th Geo. IV. chap 114;—7th and 8th Geo. IV. chap. 62, sec. 1.
- 2nd. Provincial Statutes, as in 34th Geo. III. chap 2, sec. 3;—42nd Geo. III. chap. 4, respecting Port of Entry;—7th and 8th Wm. IV. chap. 2.—of Banks suspending specie payments.—Acts for declaring new Districts, &c.
- 3rd. The Royal Instructions, as in the erection of Parsonages—of Forts—employment of the Militia Forces—the establishment of Courts of Justice—the granting of Lands—the appointment of Fairs, Markets, and Ports, &c.—the erection of Prisons, &c. not otherwise provided for by Provincial Enactments.



4th. The fourth, and most comprehensive head, includes all reference of a discretionary kind.

It not being within the province of the Council to originate measures, its attention is restricted to special references from the head of the Government. These references are made by a brief endorsement on the petition or document transmitted, under the signature, by command, of the Provincial or Private Secretary, or by special minute signed by the Governor, or by his personal communication at the Council Board.

Much of the private business of individuals is brought under the Governor's notice by petition or letter, and when relating to Lands, the report of the Surveyor General, or Commissioner of Crown Lands is first obtained; when ripe for consideration, the application is submitted for the advice of the Council.

Matters of a public or peculiar nature are brought under its notice by a more formal reference. The principal Clerk prepares lists of all references to be acted upon, and the reports are drafted by the Chairman, or some other Member; a large portion of the labour falls upon the Chairman, but others assist in the examination of petitions, and in framing reports for final adoption. In short, the business is conducted in whatever manner is found most convenient to the Members.

With respect to the current business, it appears, that notwithstanding the labours of the Board, 319 cases are in arrear, and the return made, in answer to a few questions put to Mr. Lee, shews that of late years, the average number of land Petitions, has been upwards of 1,500 yearly; and of State matters, exceeding 300;—and for the present year, up to the 10th October last, of the latter 472. (*Appendix B.*)

This, of itself, demonstrates the multiplicity and variety of the business which occupies the Council.

It appears, by Mr. Lee's answers hereto annexed, that the Council Books are in arrear; but with the assistance at present afforded, they will soon be brought up. (*Appendix C.*)

Adverting to the points to which our attention is, by the Instructions, more pointedly directed, we beg to state—

1st. That in our opinion the Council, as organized, is adapted to the transaction of the business that devolves upon it. But we propose one change, from which we anticipate increased facility in the despatch of business, and a decided advantage to the public interests.

We think that, without distributing all the business among the Departments, or necessarily sub-dividing the Council itself into Committees or Bureaus, the efficiency of the Board might be promoted, through the appointment of a President of the Council, with an adequate salary, to rank next to the Chief Justice, and whose first and principal duty it should be to attend to the details of the Council Office, in all their branches; and who should have it peculiarly in charge, to examine and report upon all matters submitted to the Board.

As to the other Members, we are aware that there are many advocates for a Council composed of resident inhabitants, unconnected with other offices of profit, as most likely to insure candid and independent advice; but, upon deliberate consideration, we entertain the opinion that it should include the Heads of Departments, such as—

1st. The Commissioner of Crown Lands and Surveyor-General.

2nd. The Receiver-General.

3rd. The Inspector-General.

4th. The Provincial Secretary.

With a few additional Gentlemen unconnected with office, whose services might be desirable and attainable, of whom three should be a quorum; the President, whenever able to attend, being always one.

Many reasons might be urged for this arrangement—such as the close connection of the departmental business with the Executive administration generally—the necessity for a familiar acquaintance with its details, in those imparting advice at the Council Board, and the expediency of an immediate supervision and control, by officers so materially identified with the Executive business of the Government;—to which may be added the additional interest and guarantee created, by a direct responsibility for the good and efficient management of their respective Departments.

The association with them of a few other Gentlemen holding no Executive Offices, we deem a desirable addition; but, as to able, useful and upright advice, we think those selected for and entrusted with the principal Offices of the Government, ought, of all men, to be the persons from whom the Sovereign and the public should have the best right to expect it.

In the way proposed, we think, a careful and satisfactory attention to, and a speedy disposal of all the business, might be ensured.

We are the more strenuous in favour of such an arrangement, from our conviction of the great importance, both to private individuals, and to the public at large, of the subjects which must necessarily engage the deliberations of the Council, under the present system.

The person appointed President should, we think, be possessed of high legal attainments; because, independent of the necessity that exists for such an officer being well versed in Constitutional law, many of the details, partaking of a legal or equitable character, require a knowledge of judicial principles, and technical rules, for their due and orderly decision.

The Chair was formerly occupied by the Chief Justice of the Province, for these very reasons, and we think it desirable to substitute a Professional Gentlemen of commensurate qualifications. A Gentleman of eminence at our Provincial Bar, presides at present; and, we doubt not, his usefulness is greatly enhanced by his legal knowledge.

Every consideration favouring this view, acquires redoubled force, when the prospect of a consolidated Government, with one Executive Council for the affairs of the two Provinces, is contemplated.

A small saving might be made out of the allowance provided for a Chief Clerk, by increasing Mr. Lee's salary £50 or £100, and rendering the residue available in aid of a President's salary.

This plan would, of course, leave the Junior Clerks stationary, without the advantage that would accrue to them, if Mr. Lee were appointed to succeed the late Mr. Beikie, at £400, per annum, and his next Junior promoted to his present Clerkship, and so in succession; but length of service gives no particular claim to any, except Mr. Lee.

We are not aware of any additional duties that should devolve on the Board as a Council. An indefinite discretion already rests with the Head of the Government, to require at all times the services of its Members as Constitutional advisers, and Ministerial duties could not, with propriety, be transferred to such a Body.

It is clogged with them already.

With respect to the transfer of duties now performed by the Board, we think it might be advantageously accomplished to a certain extent.

A large portion of the Petitions and other applications about lands, coming within well-settled rules, and forming mere matters of ordinary routine, could be disposed of by the Surveyor-General or Commissioner of Crown Lands, who already conducts and superintends the disposal of Crown Lands, by sale, under settled regulations. This Officer might report thereon for the Governor's decision, or act thereon with the approbation of the President of the Council, without reference to the Governor, unless the latter deemed the case proper to be laid before him.

From the decision of the President of the Council, and the Surveyor-General, an appeal would, of course, lie to the Governor in Council. In this way, we conceive, a large amount of the land details might be more readily disposed of than at present, and both the Governor and Council be relieved.

A great deal of this business partakes very much of a Ministerial character—such as the applications of Naval and Military, and U. E. claimants, and many others, requiring, at all times, an attentive examination, but which the Officers mentioned ought to be competent correctly to dispose of.

In this way, we think, that in relation to the Land Granting Department, the calls upon the Council might be diminished.

No useful purpose could be answered, by attempting the enumeration of the specific matters which should be transferred. That would become a subject of detail, were the plan adopted.



We are also of opinion, that the auditing of Public Accounts might be advantageously consigned to an Auditor-General, with one or two Assistants, to form a separate Board.—This leads to the next head.

3rd. We think the Council not at present an eligible Board of Audit. Although the Public Accounts are periodically laid before it, they undergo no examination at its hands, either as respects authority for the payments charged, or the accuracy of the entries;—all this is entrusted to, and is understood to form a principal duty of the Inspector-General.

4th. It appears to us, that the accounts and claims upon the public chest, usually submitted to the Council for final audit, embrace the whole Provincial Revenue and expenditure accounted for to Her Majesty by the Receiver General, through the Lords Commissioners of Her Majesty's Treasury.

They will be found printed, in detail, in the Appendix to the Journals of the House of Assembly, to which reference is respectfully requested, and embrace the *Receipt* and *Disbursement* of all the Provincial Revenues.

The former includes sums received :—

- 1st. On Imports by Sea, levied in Lower Canada.
- 2nd. Imports levied within the Province.
- 3rd. Licenses of various kinds.
- 4th. Casual and Territorial Revenue.
- 5th. Sums raised by loan on Debentures, under Provincial Acts.

The latter contains a specification of all advances, as—

- 1st. Salaries to Public Officers.
- 2nd. Contingent Expenses of the Government.
- 3rd. Outlay for Public Improvements.
- 4th. Interest on Provincial Debentures.

All being made under Warrants of the Governor, and such Warrants requiring the authority of Parliament, or the Lords of the Treasury, to give it validity or confirmation.

These accounts are, of course, kept by the Receiver-General, who is conceived to be responsible to the Lords of the Treasury, for the sufficiency of the authority under which he makes the payments.

The Governor's Warrants are also approved and countersigned by the Inspector-General, before they receive His Excellency's signature; and all Public Accounts to be defrayed out of the Public Chest, are subjected to the examination and approval of that Officer—so are those of the Receiver-General. In the Inspector's Department, all the Accounts at present undergo careful investigation, and the Inspector-General is supposed to be responsible both for the sufficiency of the authority, and the correctness of the calculations, &c. He, in short, audits the Accounts previous to their being submitted to the Council. The Council merely decide upon questionable items, and confirm or over-rule the allowance or disallowance of the Inspector-General.

The attention of that Board is only drawn to doubtful or unapproved items. For the correctness of the Account in general, reliance is placed upon the Inspector as the responsible Officer. The final revision depends upon the Treasury, when they are transmitted to London; and all the Accounts audited *pro forma*, in the manner stated, within the Province, are expected to, and it is believed do, undergo a critical and final examination in England.

The Inspector-General is required to exercise a diligent supervision over all Public Accountants; but a Board of Audit, specially appointed to investigate and pass the Accounts, when rendered, is desirable.

A Board of Audit might be constituted on a plan, of which the following is submitted as an outline :—

1st. The Board to be styled, "The Commissioners for auditing the Public Accounts," and to consist of the Inspector-General, and such other persons as the Governor may be pleased to appoint, under the Great Seal of the Province, not in all exceeding three.

2nd. To examine the Public Accounts of all Public Officers and Servants, and of all other persons whatever, who have been, or shall or may be concerned in the Receipt or Expenditure of the Colonial Revenue.

3rd. Also to examine the Public Accounts of all District Officers, and other persons, who have been or shall or may be concerned in the Receipt or Expenditure of District or local funds, which Accounts the Governor and Council may deem it expedient to refer to the Commissioners for examination.

4th. Such salaries or allowance to be made as shall be deemed just.

5th. The Governor to appoint one or more Clerks, at such salaries as shall be proper.

6th. And reasonable sums for covering incidental charges, to be paid by Warrant like other similar allowances.

7th. The Commissioners and Clerk to take an *oath* for the faithful and impartial execution of their trusts.

8th. To commence enquiries at such time as the Governor may appoint, and meet at such place as shall be provided by him.

9th. To be empowered to meet, from time to time, and to send their Precept for any persons, and for such Witnesses, Books, Papers and Writings, &c. relating to any of the matters to be enquired into, as shall be necessary, which shall be obeyed.

10th. To be enabled to examine upon oath.

11th. To transmit statements of Account and proceedings thereon to the Governor in Council, half yearly.

12th. The Governor in Council to be empowered to allow or reject questionable or disputed items that may be referred to them, and finally to pass the Accounts as at present, subject of course to the review of the Lords Commissioners of the Treasury.

13th. When passed, the Accounts to be returned to the Commissioners of Audit, who shall transmit the same to the Lords Commissioners of the Treasury.

14th. The Commissioners to report to the Governor, from time to time, persons who in their opinion, ought to be made Public Accountants, with their reasons; and if the Governor and Council agree thereto, the Governor to issue his Warrant directing the Commissioners to call on such party to account regularly, such Account to be examined and disposed of like other Public Accounts.

15th. Persons refusing or neglecting to attend, or to produce Accounts, or refusing to be sworn or give evidence, to be liable to fine, commitment, or other compulsory treatment by the Commissioners, or, upon application to the Exchequer side of the Court of Queen's Bench, or some one of the Judges thereof; the course to be pursued to be defined, and a *Hebeas Corpus* to be issuable for bringing them up for examination.

16th. False swearing to be perjury.

17th. The supervision of the Board not only to include the Receiver General's Accounts, but those of all persons receiving money by way of imprest on account, or in any other manner.

18th. All Accounts of expenditure of public money issued by way of imprest and upon account, or otherwise paid out, to be delivered to the Commissioners by the proper Officer.

19th. All Accounts to be attested before a Judge of one of the Supreme Courts, or of the District Court, and supported with written Vouchers—sufficient authorities and receipts—and no item to be allowed without such Vouchers.

20th. When Vouchers are not produced, the Commissioners may, when the sum does not exceed £100, enquire into the facts of loss or payment, and allow the same, subject to the approval of the Governor in Council. For larger sums, reference to be made to the Governor and Council for decision.

21st. The Books, &c. of the Commissioners to be public property.

22nd. Public Accounts in arrear after a period, and for sums to be specified, to be chargeable, with interest, upon principles to be laid down.



23rd. The Board to be responsible for—*first*, the sufficiency of the authority for every payment made of public moneys—*second*, and of the Vouchers proving the outlay, and *third*, of the accuracy and correctness of all the calculations, additions, posting and other details of the Accounts approved by them.

24th. To be at liberty to prescribe *forms* for the keeping and rendering of Accounts, and to preserve copies or entries of all Accounts, Warrants and Vouchers, received and audited by them.

25th. To establish Rules and Regulations for the conduct of the business of the Office, and the superintendence and control of the Clerks.

The foregoing suggestions are adopted from the British Statutes for regulating the audit of Public Accounts, noted in the margin.

25th Geo. 3rd, ch. 62.
39th " " 83.
49th " " 54.
41st " " 22.
45th " " 55.
46th " " 80 & 141.
47th " Sess. 2, ch. 39.
1st & 2d Geo. 4th, ch. 121.
2nd Wm. 4th, ch. 26.

5th. On the fifth head, we have only to observe—

That a familiar acquaintance with the modes and forms of business, is essential to its orderly and prompt disposal, and we consequently find not only a settled system for the conduct and transaction of that strictly denominated public, in the several Departments, but experience teaches, that private transactions of individuals with such Departments, is much facilitated, when prepared, submitted and carried through by Agents or persons who understand the course of Office, and the requisites to be observed; and as the country improves, and its business increases, the management of every kind of detail, may be expected to assume a more perfect shape. But we do not see that any new restriction should be imposed, or that any change in the mode of submitting matters for consideration would, as a matter of substantial regulation, be advisable. Salutary departmental arrangements might be beneficially adopted, and the more settled forms and methods of proceeding are on all hands laid down and adhered to, the better. Any improvements of this kind, should be made in concert with the head of each Department.

As respects the miscellaneous matters which so much engage the time of the Governor, a good many might, perhaps, be systematically distributed among the Departments, and be there matured for His final review and determination—the Superintendent of each being instructed to call for the supply of any information he may find expedient, and when ready, submitting it in as succinct and business-like a shape as possible.

It appears to us that the only regular mode of improving the present practice, is through departmental regulations, to which individuals not conversant with existing arrangements might be easily referred, and made to conform.

At the same time we apprehend, a great variety of matters, public and private, must inevitably be addressed to the Governor, or to the Provincial or Civil Secretary, as not coming within the cognizance of any Department, as a previously defined duty, unless the Provincial Secretary's be so denominated and understood.

6th. Has been already answered.

7th. We find no reason to recommend any alteration of the present Salaries, except that the two Junior Clerks ought to be placed on the same footing. No increase or reduction of numbers seems necessary—on which account it occurred to us, that a saving might be made out of the Salary provided for the Chief Clerk.

If, however, Mr. Lee's income was raised £50, or £100, and the Junior Clerks Salary was charged upon this resource, it would be very materially diminished, and little would remain available in aid of a President's Salary, as suggested.

From what has been thus imperfectly stated, it will be seen that, in the view of this Committee—

1st. The Executive Council of this Province was constituted in accordance with long prevailing Colonial usage, and the implied provisions of the Statute 31st George III. chap. 31.

2nd. That its constitutional character reposes in original principles of British and Colonial polity:—and 3rd. That its duties and powers flow from the same source.

4th. That we propose no change or modification beyond the appointment of a President, as a Departmental Officer, and a distinct duty.

5th. That we think the Heads of the principal Departments should, *Ex Officio*, be Councillors, as already explained.

6th. That much of the Land Granting business might (if deemed expedient) be transferred to the Surveyor General, &c.

7th. That a separate Board of Audit should be established, with (as at present) a final reference to the Governor in Council of questionable items of Account, for which alone the latter should be held responsible.

8th. That we are not prepared to recommend any immediate attempt to systematize the mode and form of transacting and submitting matters of business, though we think it susceptible of gradual accomplishment.

9th. The minor subjects to which our attention was invited, have also been noticed and disposed of.

In addition to the foregoing observations, we have only to repeat, that we consider the existence of an Executive Council, inherent in the Colonial system in America, and recommended by powerful considerations of public policy and public good.

To be efficient and beneficial, the functions belonging to them ought to be thoroughly understood, and the Council ought to enjoy the confidence of the Sovereign—of the Home Government, and of the resident Governor; and, so far as convenient and reconcileable with more imperious considerations, that also of the Provincial public. To enable them to advise soundly and satisfactorily, they should be made acquainted with the instructions, commands and views of the Imperial Government. They should also possess a comprehensive knowledge of the interests of the Province, as an appendage of the Empire, and of the general policy of the domestic Government; for without this, advice on particular occasions may be founded on grounds too broad, or too narrow, to square with ulterior or collateral objects of administrative solicitude, or be based upon a misapprehension of dependent circumstances.

The extent to which they may be invited to participate as advisers, touching the affairs of the Colony, depends, under the prevailing system and usage, very much upon the discretion of the Head of the Government. As the power to legislate for the Colony, still reposes in the Imperial Parliament, notwithstanding the system of Legislative Government locally established, so the eminent Executive power rests with the Imperial Government, and may (when occasion requires) be exercised without any subjection to local control. But, as in the making of local laws, so in the local adoption of discretionary Executive measures, provision has been made for the advice and consent of resident Councillors. In legislation, such advice and consent are indispensable—in the Executive administration, they are not imperatively required, except in certain specified instances; but the principles and objects of the Institution, which forms the subject of this Report, sufficiently point out the public benefits expected to accrue from its action, and efficient co-operation in the public services in which it was appointed to assist.

All which is respectfully submitted.

(Signed)	J. B. MACAULAY.
"	C. A. HAGERMAN.
"	S. B. HARRISON.



# APPENDIX A.

## VINER'S ABRIDGMENT,

FOREIGN EDITION.

THE King constituted a Governor and Council of State at Barbadoes—in action of false imprisonment, brought against the Governor, for imprisoning the Plaintiff, by order of the Council, Judgment was given for the Plaintiff.

Hill, 3 Jac. 2.—3 Mod. 149.  
Waitham vs. Dutton.

NOTE.—But in writ of error, in the House of Lords, it was argued, that it did not appear that the King gave any authority to the Governor and Council to commit—yet as *incident* to their authority, as being a *Council of State*. The Council here in England, commit no otherwise; and when the commitment is not authorized by law, the King's Patent gives no power for it.

But the Government must be very weak, when the Council of State cannot commit a delinquent, so as to be forthcoming to another Court that can punish his delinquency, and therefore prayed that the judgment should be reversed, and the same was accordingly reversed.

Parliamentary Cases, 3, 4.  
Dutton vs. Waithman.  
Howell, et al. vs. Dutton.  
Shower's Cases in  
Parliament, 24, 20  
Howell's State Trials,  
204, 216, 224.

## B.

### SCHEDULE OF CASES BEFORE THE EXECUTIVE COUNCIL.

No.	NAMES.	WHEN REFERRED.
1	Richard Arkland .....	28th June, 1839.
2	Robert Adams .....	9th August, “
3	Rector and Church Wardens, Amherstburgh, .....	20th “ “
4	Ebenezer Adset .....	30th September, “
5	James Armstrong .....	22d November, “
6	Joseph Anderson .....	11th December, “
7	Isaac Asselstine .....	12th “ “
8	Charles Anderson .....	16th “ “
9	Thomas Beswethrick .....	23d May, “
10	John Bruce .....	5th December, “
11	Edward Boland .....	28th November, “
12	James Bullock .....	24th August, “
13	Michael Bell .....	6th November, “
14	Thomas Bugar .....	12th July, “
15	Richard Birdsall .....	31st October, “
16	John Brenen .....	26th “ “
17	Sundry Inhabitants of Bedford .....	3d May, “
18	David Boyle .....	28th October, “
19	Donald Bain .....	“ “ “
20	John Bell .....	5th November, “
21	Joseph Butter .....	5th October, “
22	Peter Bartleman .....	11th November, “
23	James Brandon .....	24th July, “
24	James Barber .....	6th June, “
25	Elijah Bennett .....	8th May, “
26	Geore Buck .....	14th June, “
27	George Bellington .....	19th July, “

No.	NAMES.	WHEN REFERRED.
28	John Cunningham .....	14th November, 1839.
29	William F. Coffin .....	4th " "
30	Daniel B. Campbell .....	9th " "
31	Francis Connin .....	22d " "
32	Peter Campbell .....	2d March, "
33	Claudius Christie .....	19th April, "
34	Alexander Chisholm .....	6th August, "
35	John Crauford .....	10th October, "
36	William Cross .....	3d October, "
37	Duncan Cumming .....	10th June, "
38	Inhabitants of Colchester .....	23d October, "
39	Duncan Campbell, and J. Murry .....	2d September, "
40	Colborne Court House .....	" " "
41	James Coulter .....	28th October, "
42	James Cumming .....	2d " "
43	Thomas Cooper .....	1st " "
44	Thomas Cooper .....	30th September, "
45	Peter Collick .....	17th October, "
46	Peter Cumming .....	19th July, "
47	Reverend B. Cronyn .....	17th June, "
48	John Chrysdale .....	8th October, 1838.
49	William Cathcart .....	21st November, 1839.
50	John Corbett .....	14th September, "
51	Alexander Chisholm .....	21st December, "
52	Commissioner of Crown Lands .....	28th August, "
53	Ditto ditto .....	9th November, "
54	Ditto ditto .....	16th December, "
55	Ditto ditto .....	17th " "
56	Ditto ditto .....	18th " "
57	Ditto ditto .....	27th " "
58	Samuel Dickson .....	14th November, "
59	William Durrell .....	10th September, "
60	Dunnville Town Plot .....	22d June, "
61	Jesse Donald .....	6th November, "
62	Jeremiah W. Dewson .....	1st " "
63	John Dougherty .....	17th May, "
64	John Dixon .....	26th November, 1838.
65	Zachariah David .....	15th August, 1839.
66	Charles Ebare .....	5th January, 1838.
67	John Endicott .....	19th November, 1839.
68	Honourable Alexander Fraser .....	16th December, "
69	Nathaniel Fairchild .....	13th July, "
70	Richard Finlay .....	4th January, 1837.
71	Charles Fleming .....	5th November, 1839.
72	Maria Germain .....	29th January, "
73	Jonathan Graham .....	27th June, "
74	Francis Guess .....	23d July, "
75	Honourable James Gordon .....	7th October, "
76	James Guthrie .....	9th November, "
77	Robert Gillespie .....	3d April, "
78	T. J. Grover .....	12th February, 1838.
79	Reverend John Grier .....	12th March, 1839.
80	Joseph Hopkins .....	28th November, "
81	Isaac Huff .....	12th December, "
82	James Hutchison .....	30th September, "
83	Roman Catholics of Huntly .....	2d " "
84	James M. Hamilton .....	6th " "
85	Betty Hamblyn .....	30th " "



No.	N A M E S.	W H E N R E F E R R E D.
86	Joseph Hicks .....	17th October, 1839.
87	Richard P. Hotham .....	9th November, "
88	John S. Huffman .....	24th September, "
89	Jacob Hughson .....	24th October, "
90	George Henderson .....	21st November, "
91	Thomas Hart .....	14th " "
92	Michael Hudson .....	9th April, 1838.
93	James Hendricks .....	10th October, 1839.
94	William Ireland .....	24th August, "
95	Francis Ireland .....	8th July, "
96	John Ivey .....	19th November, "
97	John Johnson .....	9th September, "
98	William Jewell .....	21st March, "
99	Isaac Jones .....	25th September, "
100	William Johnson Kerr .....	19th February, "
101	William Keyes and William Walker .....	25th July, "
102	John Kopler .....	20th February, "
103	Donald Kennedy .....	9th November, "
104	Lieutenant G. A. Leary .....	19th " "
105	Joseph Lang .....	21st " "
106	John B. Lewis .....	19th " "
107	John Linster .....	16th September, "
108	Simon Lee .....	6th November, "
109	James Leslie .....	23d October, "
110	Lanark Scotch Church .....	11th April, "
111	Joseph Langman .....	17th October, "
112	Captain John Moore .....	17th December, "
113	Alexander M. Cabe .....	4th May, "
114	John McDonald, Mariposa .....	8th March, "
115	Peter Moon .....	28th December, 1838.
116	Malcolm McCrimson .....	3d September, 1839.
117	Margaret McCague .....	29th October, 1836.
118	James McDonell .....	5th August, 1839.
119	William Moffatt .....	19th November, "
120	William McMillan .....	18th July, "
121	Andrew Miller .....	24th June, "
122	John McDonald, Beckwith .....	23d May, "
123	Reverend M. R. Mills .....	9th September, "
124	Reverend M. R. Mills .....	" " "
125	Henry Miller .....	17th October, "
126	Thomas McCartney .....	" " "
127	Robert McLean .....	16th September, "
128	Thomas Moorhouse .....	6th May, "
129	William McCormick .....	11th October, "
130	James Muir .....	6th September, "
131	James Muir .....	4th November, "
132	John McKenna .....	2d October, "
133	Catharine McDonald .....	25th September, "
134	James M. Platt .....	24th " "
135	Patrick Mahon .....	14th February, "
136	James Montgomery .....	26th June, "
137	John and Thomas Martin .....	27th September, "
138	Roger Moore .....	20th February, "
139	James Miller, and others .....	29th October, "
140	Johnson Marsh .....	28th " "
141	Ewan McDonald .....	19th July, "
142	Alpha Nicholson .....	6th November, "
143	Horatio Nelson .....	10th October, "

No.	NAMES.	WHEN REFERRED.
144	John Negle.....	15th April, 1839.
145	Thomas Newsam.....	19th September, "
146	Thomas O'Neil.....	6th November, "
147	Sewell Ormsby.....	21st November, "
148	John Phillips.....	12th December, "
149	Peters Phillips.....	" " "
150	Salome Phillips.....	6th " "
151	William Peterson, and others.....	12th July, "
152	James Paul.....	11th November, "
153	Andrew Paul.....	5th " "
154	Elizabeth Pearson.....	" " "
155	Anne Purrell.....	6th " "
156	Robert Pegley.....	16th February, "
157	Joseph D. Ridout, and others.....	19th November, 1838.
158	Benjamin Rothwell.....	11th April, 1839.
159	William Richardson.....	12th December, "
160	Caspor Roll.....	4th May, "
161	George P. Ridout.....	10th September, "
162	Donald Robertson.....	28th October, "
163	Samuel Rose.....	17th " "
164	William Rearcroft.....	21st November, "
165	Thomas C. Street.....	23d " 1836.
166	John Smith.....	18th February, "
167	Isaac Smith.....	14th August, 1839.
168	Samuel Snell.....	15th October, "
169	William Sadler.....	8th July, "
170	Christian Sutherland.....	7th November, "
171	Richard S. Sixsmith.....	25th September, "
172	George Sixsmith.....	14th March, 1837.
173	Alva Stevens.....	24th August, 1839.
174	Henry Seger.....	13th March, 1838.
175	William Swap.....	19th November, 1839.
176	John Sweeney.....	13th April, "
177	Robert and William Smith.....	21st June, "
178	Andrew Sharp.....	10th August, "
179	Archibald Stewart.....	12th December, "
180	Michael Sixsmith.....	11th February, "
181	Alexander Shanks.....	9th December, "
182	Andrew Shell.....	29th October, "
183	Jacob Sheets, and Sally Waldroff.....	27th December, "
184	Honourable R. B. Sullivan.....	4th October, 1838.
185	Ditto.....	19th June, 1839.
186	Ditto.....	9th July, "
187	Surveyor-General, 29th October, 1839.....	31st October, "
188	Ditto, 15th November, 1839.....	19th November, "
189	Joseph C. Townsend.....	9th July, "
190	Jonathan Tolerton.....	6th August, "
191	Thomas Taylor.....	20th " "
192	Alexander Vance.....	18th May, "
193	Robert C. Wilkins.....	6th " "
194	James W. Whiting.....	14th November, "
195	James C. Wyld.....	3d September, "
196	John Wright.....	19th November, "
197	Usual Willson.....	6th December, "
198	James Watkins.....	2d " "
199	Eleanor Wright.....	9th " "
200	Thomas Wilson.....	" " "



No.	N A M E S.	W H E N R E F E R R E D.
201	George Wheeler .....	14th November, 1839.
202	Hutson Walker .....	19th July, "
203	Joseph Whiteman .....	6th May, "
204	John Williamson .....	17th " "
205	James Wright .....	23d October, "
206	Wapoose, an Indian, .....	25th June, "
207	Presbyterians of Woodstock .....	23d March, "
208	Widow Wallace .....	9th November, "
209	Joseph Warner .....	16th September, "
210	William Wallace .....	1st October, "
211	John Burwell .....	18th September, "
212	Edward G. O'Brien .....	14th " "
213	Archibald McDonell .....	16th November, "
214	Inspector General, 2nd September 1839, .....	5th September, "
215	Ditto, 30th August " .....	6th " "
216	Ditto, 31st " " .....	6th " "
217	Ditto, 7th November " .....	12th November, "
218	Ditto, 14th October " .....	20th " "
219	Thomas Baines, 13th July, " .....	15th July, "
220	Ditto, 16th September, " .....	25th September, "
221	Talbot District Board of Education .....	19th September, "
222	Captain Sandom, R. N. ....	24th July, "
223	Canada Company .....	28th November, "
224	Ditto, for land in Euphrasia, .....	19th " "
225	Thomas Fingland, and others, .....	25th October, "
226	John Burns, and others, .....	16th November, "
227	Duncan McFarlane .....	23d July, "
228	James Marshall .....	2d August, "
229	Edward Ermatinger, and others, .....	27th July, "
230	Lieut. Colonel DeRottenburgh .....	14th October, "
231	Messieurs John Young, and others .....	15th " "
232	Richard Tracy .....	3d September, "
233	John Byrnes .....	23d October, "
234	George G. Dunning .....	28th November, "
235	Michael Donahoe .....	27th August, 1838.
236	David Casler .....	8th November, 1839.
237	Grand Jury, Home District, .....	11th " "
238	Thomas Quinn .....	5th " "
239	Inhabitants of Mosa .....	9th December, "
240	A. Dayton .....	27th September, "
241	John Thomson .....	28th October, "
242	Inhabitants of St. Thomas .....	19th September, "
243	Inhabitants of the Gore District .....	10th April, "
244	Timothy Doyle .....	16th August, "
245	Commissioner of Crown Lands .....	2d July, "
246	Ditto, ditto, .....	15th October, "
247	Samuel P. Jarvis .....	12th November, 1838.
248	Ditto, .....	27th March, 1839.
249	Ditto, .....	30th September, "
250	Ditto, .....	6th November, "
251	Ditto, .....	18th " "
252	Ditto, .....	" " "
253	Ditto, .....	28th " "
254	Ditto, .....	29th " "
255	St. Regis Indian Reservation .....	20th " 1837.
256	Commissioner of Crown Lands .....	14th October, 1839.
257	Lawrence Lawrason .....	27th September, "
258	Thomas Baines .....	22d May, "

No.	N A M E S.	W H E N R E F E R R E D.
259	Thomas A. Stayner .....	5th December, 1839.
260	Attorney General, H. J. Moore, .....	11th November, "
261	Ditto, G. Jones, and H. Sinclair, .....	24th December, "
262	Ditto, Deserters U. S. Troops, .....	" " "
263	Provincial Penitentiary .....	" " "
264	Canada Company .....	20th July, "
265	Ditto, .....	" " "
266	Ditto, .....	19th November, "
267	Allan McPherson .....	7th December, "
268	Ellen McGinnis .....	14th " "
269	William D. Bowen .....	21st " "
270	John Simmonds .....	20th " "
271	John McGillis .....	21st " "
272	Henry Tisdale .....	" " "
273	Isaac D. White .....	" " "
274	John McEwan .....	" " "
275	John Decks .....	" " "
276	Charles Scrimgeour .....	" " "
277	John Peiffer .....	" " "
278	James McDonell .....	" " "
279	James Hall .....	23d " "
280	David Bruce .....	8th October, "
281	Commissioner of Crown Lands .....	7th November, "
282	John Smith .....	5th December, "
283	Nelson Morris .....	2d " "
284	William Tart .....	19th November, "
285	Thomas Evans .....	5th December, "
286	John Russell .....	16th " "
287	John Coyl .....	29th November, "
288	Nathan Davis .....	19th " "
289	Edward Dowlan .....	12th December, "
290	John Ceork .....	" " "
291	Lewis Nidean .....	28th November, "
292	Joseph Fraser .....	29th " "
293	Thomas Fraser .....	18th December, "
294	James Salmon .....	21st " "
295	James Lewis .....	17th " "
296	George W. Arnold .....	18th " "
297	Philip Brown .....	17th " "
298	Levi Brown .....	21st November, "
299	Joseph Barley .....	5th December, "
300	Henry Cryderman .....	
301	James A. Clement .....	5th December, "
302	John Secord .....	" " "
303	William B. Secord .....	" " "
304	Nicholas Tenbroek .....	" " "
305	Sophia M. Arnold .....	16th " "
306	Lydia M. Clowes .....	" " "
307	Elizabeth Caverly .....	5th " "
308	Margaret Carter .....	" " "
309	Lydia Jane Duel .....	16th " "
310	Jane Dear .....	" " "
311	Elizabeth Farr .....	5th " "
312	Dorias Hicks .....	16th " "
313	Elizabeth Jackson .....	" " "
314	Allida Kilby .....	" " "
315	Eve Lockwood .....	" " "
316	Mary Smith .....	" " "
317	Mary Rice .....	17th " "
318	Charles Knight .....	21st " "
319	Eliza Hollister .....	23rd " "



QUERIES SUBMITTED TO MR. LEE,  
BY ORDER OF COMMISSION OF INVESTIGATION:  
(FOR COMMITTEE NO. 3.)

- 1st.—Names of Councillors, and dates of appointment from the beginning, stating their offices and emoluments during that time?
- 2nd.—Ditto, ditto, of the Clerks, and salaries?
- 3rd.—What is the business that usually occupies the Council, in detail?
- 4th.—How is it submitted, prepared and reported on?
- 5th.—What are the days of sitting?
- 6th.—What is the present state of the business, and the arrears?
- 7th.—What are the duties of each Clerk?
- 8th.—What has been the average number of land petitions for the last five years, and does that branch increase?
- 9th.—Ditto, as to State matters?
- 10th.—What is the state of the Canada Company's affairs?
- 11th.—Give copies of accounts audited?

Please distribute your report of details thus :

- LAND PETITIONS.—1st. By U. E. Claimants.
- 2nd. By Military ditto.
- 3rd. By Emigrants, and other Settlers.
- 4th. By Locations, &c.

(Signed)

JAMES HOPKIRK,  
SECRETARY.

C.

ANSWER No. 1.

List of the Members of the Executive Council, and when Sworn.

NAMES.	WHEN SWORN.
William Osgoode .....	9th July, 1792.
James Baby .....	" " "
Peter Russell.....	" " "
William Robertson, does not appear to have taken his seat, or been sworn.	
Alexander Grant .....	11th July, 1792.
Æneas Shaw.....	21st June, 1794.
John McGill .....	18th June, 1796.
David William Smith .....	27th June, 1796.
John Elmsley.....	24th November, 1796.
Jacob, Lord Bishop of Quebec .....	17th August, 1799.
Henry Allcock .....	14th October, 1802.

NAMES.	WHEN SWORN.	
Thomas Scott .....	10th April,	1805.
William Dummer Powell .....	8th October,	1808.
Prideaux Selby .....	" "	"
Isaac Brock .....	30th September,	1811.
Roger Hale Sheaff .....	20th October,	1812.
Francis, Baron De Rottenburg .....	19th June,	1813.
Gordon Drummond .....	13th December,	"
John Strachan .....	28th September,	1815.
Samuel Smith .....	11th October,	"
William Claus .....	12th February,	1818.
Peter Robinson .....	24th December,	1823.
George H. Markland .....	" " "	"
William Campbell .....	26th October,	1825.
James B. Macaulay .....	27th June,	1826.
John B. Robinson .....	3d August,	1829.
Joseph Wells .....	7th April,	1831.
John Elmsley .....	5th May,	"
John Henry Dunn .....	20th February,	1836.
Robert Baldwin .....	" " "	"
John Rolph .....	" " "	"
Robert Baldwin Sullivan .....	17th March,	"
William Allan .....	" " "	"
Augustus Baldwin .....	" " "	"
John Elmsley .....	" " "	"
William Henry Draper .....	27th December,	"
Richard Alexander Tucker .....	8th " "	1838.

Unable to state their offices and emoluments. Reference is respectfully requested to the Inspector-General.

ANSWER No. 2.

List of Clerks of the Executive Council Office, the date of their Appointments and Salaries.

NAMES.	DATE OF APPOINTMENT.	SALARIES.
Alexander McDonell .....	7th April, 1796, .....	£ 60 0 0 Sterling.
Alexander McNabb .....	17th January, 1797, ....	40 0 0 "
John Beikie .....	24th February, 1801, ...	125 0 0 Currency.
Andrew Mercer .....	10th February, 1803, ...	125 0 0 "
George Savage .....	17th April, 1820, .....	166 13 4 "
James FitzGibbon .....	20th July, 1820, .....	125 0 0 "
William Henry Lee .....	28th May, 1821, .....	125 0 0 "
James Smith .....	9th September, 1828, ..	125 0 0 "
James Stanton .....	16th July, 1832, .....	165 13 4 "
Thomas G. Hurd .....	3rd November, 1836, ..	200 0 0 "
Samuel B. Smith .....	5th October, 1837, ....	170 0 0 "
William R. Bartlett .....	12th " " .....	170 0 0 "

PRESENT ESTABLISHMENT.

William Henry Lee .....	£300 0 0
Thomas G. Hurd .....	200 0 0
Samuel B. Smith .....	150 0 0
William R. Bartlett .....	170 0 0



- Answer No. 3.—Reporting on Petitions relating to land and State matters—to advise the Lieutenant-Governor on all subjects submitted to them by him, and the auditing of all Public Accounts.
- “ 4.—Read by the Clerk of the Council, being first referred by the Lieutenant-Governor, and a Minute or Report on the case submitted, being drafted by the Presiding Councillor.
- “ 5.—Thursday is the *regular* day of assembling; but the Council frequently adjourn to other days in the week in addition.
- “ 6.—There are upwards of 300 cases now before the Council to be reported upon. They comprise every description of application.
- “ 7.—The first Clerk makes out all Orders in Council, to the respective Departments to which the order relates—communicates answers of the Lieutenant Governor in Council, by letter, to the parties interested.

In addition, the first Clerk performs, at present, the duty of the Clerk of the Executive Council.

No particular duty is assigned to the Clerks; but they are, at present, employed; the—

2nd Clerk.—In entering up Orders in Council to the Surveyor-General and other Departments, and bringing up the Canada Company's Book, which is in arrear from May, 1839.

3rd Clerk.—In entering up the State matters, which is in arrear from October, 1839.

4th Clerk.—In entering up land matters, which is in arrear from April, 1839.

In addition, the Clerks are often employed in copying voluminous Reports of the Council, which are frequently required in triplicate.

A great deal of time in the Office is taken up in making old searches and references.

- 8.—The following Table will shew the actual number of Land Petitions, for the last five years, reported on by the Council:

Year.	U.E.	Military Claimants.	Locations.	For Patents.	Right of Pre-emption.	Miscellaneous.	Total.
1835 .....	442	333	73	226	100	333	1507
1836 .....	463	173	201	814	272	503	2426
1837 .....	300	336	252	240	598	375	2101
1838 .....	95	107	62	247	147	278	936
To 1st October, 1839 .....	109	12	17	222	291	86	737
Total number .....							7707
Which makes the average number .....							1541

- Answer No. 9.—The following statement shews the actual number of State matters for the last five years, reported on by the Council:

1835 .....	92 cases.
1836 .....	147 “
1837 .....	172 “
1838 .....	380 “
To the 10th October, 1839 .....	472 “
<div>1263</div>	

Besides the auditing of Public Accounts.

Answer No. 10.—The Canada Company have, by minutes in Council, from time to time, been credited according to their agreement with the Government, for improvements in the Huron Tract, such as making Roads, Bridges, &c. to the amount of £30,058 7s. 3d.

The Canada Company have received Patents for scattered Crown Reserves, to the number of 636,539½ acres, and for Land in the—

636,539½

Huron Tract, 946,076½ acres—making, together, 1,583,516 acres.

(Signed) WILLIAM H. LEE.





# SIXTH REPORT OF GENERAL BOARD.

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*Unto the Right Honourable CHARLES POULETT THOMSON, Governor-General and Captain-General of British North America, &c. &c. &c.*

MAY IT PLEASE YOUR EXCELLENCY :

THE Commissioners appointed to investigate into the business, conduct and organization, of the various Public Departments of the Province of Upper Canada, beg leave respectfully to—

## REPORT:

THAT the Committee of their number, to whom was entrusted the investigation of "Indian Affairs," having inquired into that subject, have made the report hereunto appended—which, having been submitted to the General Board of Commissioners, has been considered, approved of, and adopted by them; and is now respectfully submitted to your Excellency, as their *Sixth Report*.

Signed in name and by authority of the Board.

W. ALLAN,  
PRESIDENT.

*Investigation Commission,  
Toronto, 1st February, 1840.*

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## REPORT,

OF

COMMITTEE No. 4, ON INDIAN DEPARTMENT.

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THE Committee to whom was referred the investigation of the affairs of the Indians—First, with a view to ascertain the present condition, morally and politically, of the different Tribes forming the Indian Population, and what Lands or Annuities, of any kind, they possess.—Secondly, to consider what alteration and amendment may be beneficially introduced in the mode of conducting the Indian Department—Respectfully Report as follows :

From the very extensive and complicated nature of the first branch of inquiry, and the remoteness of the sources of information upon which your Committee can alone form accurate opinions, they have been induced, while such information is in the progress of collection, to present first to the Commissioners the result of their examination into the Indian Department, and the mode of conducting it, a branch of their duty which is more immediately within the reach of their observation and inquiry.

From this no practical inconvenience can arise, for upon the proper organization and effectual reform of that Department, which has to so great an extent the guardianship of the Indians, and the administration of their property, must mainly depend the means of improving their moral and physical condition. It must form a principal agent in rendering them independent of the precarious subsistence procured by the Chase, and gradually withdrawing them from their wandering habits, and disposing them to the adoption of those of civilized life.



By giving full power, under proper restraints, to the Indian Department generally, and by a judicious management of the very extensive and growing means belonging to the Indians settled within the Province, much is within the power of the Executive Government; so immediately indeed, that preparations may be made for an effectual organization of the Department, while your Committee are completing their report upon the other branch of their inquiry, connected with which the Department is of such vast importance.

A superficial examination even is sufficient to disclose the defects of the Department in its original constitution, and its entire inadequacy to the present state of the Indians and their property. This must necessarily become more felt every year. In the suggestions which your Committee may hereafter venture to make, they may at first be considered to aim at changes too extensive; but they are influenced by the conviction, that an establishment which is to aid so much in a great and growing work of both policy and humanity, ought to be somewhat in advance of the pressing necessity of the day, or the particular emergency requiring its aid.

In pursuing their inquiries, your Committee have, as strictly as possible, followed the course pointed out by His Excellency Instructions, directing their attention to—

*First.*—The system adopted in paying the Annuities to the several Indian Tribes, and whether it be not susceptible of improvement.

*Second.*—The mode of taking care of the Indian Reserved Lands at present adopted; and whether great alterations and improvements might not be effected, much to the advantage of the Indians.

*Third.*—The course to be adopted with respect to squatters upon Indian Lands, whether altogether without authority, or under colour of recognised Titles, obtained from individuals amongst the Indians; and how far the Act recently passed will be likely to afford efficient protection to the rights of the Indians.

*Fourth.*—Whether any and what alterations may be beneficially introduced, in the mode of proceeding, at present adopted, as regards the annual Indian Presents.

*Fifth.*—The present course of conducting the business of the Indian Department, and whether, in many respects, beneficial alterations might not be made.

*Sixth.*—The present system of paying moneys, on account of the Indians, by Warrant of the Governor, directed to the Commissariat Department alone, without any check on the part of any other Department of the Government, and whether some system of check might not be beneficially introduced.

*Seventh.*—Whether the salaries allowed in this Department are sufficient, or more than sufficient, as a compensation for the duties performed; and whether there be any necessity for an increase of the assistance afforded.

They have availed themselves of the permission contained in the memorandum at the close of such Instructions, which left your Committee not restricted to the letter of the foregoing queries, but free to extend their investigations in the spirit of the same, as might appear most expedient.

*First.*—Of the Officers and their particular duties.

Besides the Chief Superintendent, Mr. Jarvis, it appears that the present Officers connected with the Indian Department, are—

*First.*—Thomas G. Anderson, Superintendent of the Indian Settlements, on the Great Manitoulin Island.

*Second.*—William Jones, Acting Superintendent, stationed at Port Sarnia.

*Third.*—William Keating, Acting Superintendent of the Settlement upon Walpole Island.

*Fourth.*—George Ironsides, Superintendent of the Huron Indians, Amherstburgh.

*Fifth.*—Joseph Clench, Superintendent of the Indians upon the River Thames.

*Sixth.*—Major James Winniett, Superintendent of the Six Nations Indians upon the Grand River, stationed at Brantford.

The general duties of the Chief Superintendent, are stated in the Report of Mr. Jarvis to be—"To watch over the interests of all Indian Tribes—to visit them in their respective Villages, and to settle all disputes or misunderstandings, which may arise among themselves, or with the white inhabitants—to prepare the Returns and Estimates for the goods, which are required to be issued as Presents—to keep the accounts of land payments with each Tribe—to procure for them any advance of money on account of such land payments, or in lieu of money, obtain any articles of food, clothing, cattle, horses, farming implements, or any thing else, which their necessities may require—to keep the Lieutenant-Governor informed of the state of feeling existing among the Tribes, whether political or otherwise—to endeavour, by every reasonable means, to induce them to abandon their roving habits, and apply themselves to the cultivation of the soil—to persuade them to unite together, and build Villages for permanent residences—to point out to them the advantages of embracing Christianity, and becoming civilized—to take care, as far as the funds of the Department will warrant, that proper Ministers of the Gospel and Teachers are provided for them—to preside in General Councils—advise the Chiefs and Warriors, in all matters connected with their temporal affairs—to protect their lands from the encroachments of the white inhabitants—to exercise any influence he may possess in inducing them to adopt such measures as the Government may, from time to time, suggest for their general welfare and advantage—to be present at all issues of Presents or payments of Annuities, and certify to the correctness of the same, for the information of the Government—the Chief Superintendent is also the channel of communication between the Government and the Indians, in all matters in which they are concerned."

The services rendered by the Deputy Superintendents residing among or near to the Indian Tribes, in different parts, within the surveyed limits of the Province are, upon the same authority, stated to be, in most respects, the same as those of the Chief Superintendent, but confined to the resident Tribes, where they are respectively stationed.

The Chief Superintendent having been more particularly interrogated as to his personal services, with a view of enabling your Committee to judge of their extent, in relation to the time necessarily taken from his mere office duties, and their comparative importance, as regards the Indians generally, gave the following statement:—"I have heretofore made one annual visit to nearly all the Indian Settlements, and to those within the distance of one hundred miles. I make frequent visits in the course of the year. My object is to ascertain, by personal observation, whether the Tribes conduct themselves properly and steadily—to meet them in Council, and listen to any complaint they may have to make—to encourage them to be industrious—clear their lands, and erect for themselves comfortable houses, and to settle disputes, which not unfrequently arise among the Chiefs."

"I think it should be made one of the paramount duties of the Chief Superintendent, to visit every resident Tribe of Indians within the Province, at least once a year, and oftener, if any circumstances should occur among them rendering his presence requisite or necessary; and he should be required to Report to the Executive Government on the condition of the respective Tribes, with such comments and remarks as may suggest themselves to him.—Since I have been in the Department, I have endeavoured to visit each of the aforesaid Tribes once a year, and those residing within one hundred miles of Toronto, I have been in the habit of visiting repeatedly in the course of the year. The Indians have repeatedly expressed the greatest satisfaction at a custom which once prevailed, but which has been discontinued for many years, being renewed again; and they consider it a proof of the interest which the Government are again beginning to take in their welfare and prosperity. My visits to the Indians of the River St. Clair, Lake Simcoe and the Rice Lake, in particular, have, I think, been productive of much good. It has been my endeavour to stimulate them to exertion—to encourage them to persevere in agricultural pursuits, and to expend their annuities in what is substantially of benefit to them, and to convince them of the pernicious effects of indulging to excess in the use of ardent spirits, by contrasting the situation of those members of the community who have given themselves up to such indulgence, with those who are sober and industrious, and who attend to the wants and comfort of their families.—I frequently receive from the Indians invitations to visit them, for the purpose of settling disputes existing between Chiefs or particular individuals of the community, which they do not appear able to manage among themselves, or perhaps to remove some obnoxious person, who has taken possession of a part of their lands, or is committing trespass on the same;—and were it in my power to absent myself from the office, without occasioning additional embarrassment to it, I would most unquestionably comply with such requests, but the present



"inefficient state of the office, in the want of adequate assistance to conduct its affairs, and the consequent accumulation of business, render it impossible for me to be absent for a day, without subjecting both the public and myself to inconvenience—for if I leave Toronto, the Indian Office is closed until my return, and a suspension of all business is the consequence."

From several obvious causes, the nature and extent of the duties of the Indian Superintendent have been greatly altered within these few years, and in point of extent, must continue to vary, from their former contracted limits. In its origin, the office had more of a military and political character; and, up to a late period, so little of civil business was attached to it, that until nearly the close of Colonel Givins' services, scarcely a book appears to have been considered necessary. There was no Clerk belonging to the Department, and the correspondence and other business—such as was performed at all—was done occasionally by one of the Secretaries in the Government Office, or by one of the Officers of the Commissariat.

Mr. Hepburn states, that in the year 1835, when he accepted the appointment of Clerk in the Indian Department, and entered upon its duties, he found every thing connected with it in a most unsatisfactory state. That Colonel Givins, the then Superintendent, an old and infirm officer, had been for a long period without any other assistance than the occasional services of Mr. Gifford, a Clerk in the Government Office, who conducted the routine and other business of the Department with as much promptitude and efficiency as could possibly be expected from the contingent nature of his connection with it. That, as might be expected, therefore he found extensive and long-standing arrears of business, so much so as to render hopeless the attempt to bring up such arrears, consistently with the due despatch of current business. That the correspondence of the Department, until within these few years, was most irregularly kept; and the Account Books of the Annuities, and other funds belonging to the several Indian Tribes, were without system or arrangement. To rectify this was absolutely necessary, and that it was done accordingly; but so rapidly did the duties of the Department increase, both in amount and importance, during the two years in which Mr. Hepburn was in its service, that he found his whole unassisted exertions necessary to keep down the urgent demands of present business, and neither leisure nor opportunity afforded him to mature or devise any general plan of improvement in the conduct of official details. Had he been (as was at that time contemplated) placed at the head of the Department, this, he states, would have been a leading object of his solicitude and attention.

This increase in the labour and responsibility of the Department, has arisen first, from the more careful management of the Indians' property, and their interests generally, resulting from the humane attention bestowed upon the subject by Her Majesty's Ministers (especially Lord Glenelg) and the local Executive, and (it should also be added) by the praiseworthy exertions of the Officers of the Department; and, secondly, by its having entrusted to its more immediate care, the charge and administration of the Territory, and other property of the Six Nations Indians, on the Grand River—a Tract originally containing upwards of six hundred and seventy-four thousand acres of land, among the finest in respect to quality, and most desirable in respect to situation in the Province. This was formerly managed by Trustees, specially appointed for that purpose, but whose services have lately been dispensed with, and their duties laid upon the Chief Superintendent.

From very numerous alienations of parts of this extensive Tract, made many years ago, under the sanction of the Government, has arisen much anomalous, and rather complicated business, which will be explained in that part of your Committee's Report which will contain a more detailed history of the possessions, landed and pecuniary, of the Indians, and of these particular alienations.

The incorporating of this Branch of the Indian affairs with the business of the Department was, your Committee think, a wise measure on the part of His Excellency Sir George Arthur, as tending to condense and simplify their administration; but it has, at the same time, the effect of calling for greater efficiency, and a better organization of the office. Had, indeed, an effective protecting power over the Indians' property been, many years since, given to a properly organized Department, such as it is trusted the present will soon become, your Committee should not now have to lament the injudicious disposal of much valuable property, and the disappearance of unaccounted funds. Within a short period, however, a great deal has been done for the preservation and improvement of the remainder. Accurate plans of all their lands have been obtained, and great care is taken to remedy past evils, and guard against the possibility of their recurrence.

With regard to the Indian Office itself, nothing can be less proportioned to the extensive and varied duties which it ought to perform. The Chief Superintendent is himself the only Officer in it. There is not even a permanently appointed Clerk. He has lately, however, of necessity, had occasional assistance, or the higher interests must have been injured, or the details requiring his manual labour been neglected. This total inadequacy of the office to the growing interests of the various Indian communities, has been probably one cause of the business which properly belongs to it, being conducted by other Departments. There is an appearance of diffuseness and want of concentration, and, to a certain extent, this is true.— This defective constitution of the office has been met with much energy and ability by the present Chief Superintendent; and the earnestness with which he has made use of the very limited means afforded him of benefitting those under his charge, and the solicitude he has shewn to exhibit fully the imperfections of the present system, are very commendable, and his practical suggestions for its reform, are deserving of great consideration.

In exhibiting the result of their inquiries into the several matters submitted to them by His Excellency, they will, in the order of their Instructions, set out such portions of the evidence as they consider most important, and their opinions as to the feasibility of the several plans proposed.

*First.*—The Annuities payable to Tribes resident within the Province are as follows, viz :—to,

1. The Mohawks of the Bay of Quinté, per annum, .....	£ 450	0	0
2. The Mississaguas of Kingston and the Bay of Quinté .....	642	10	0
3. The Chippewas of the River Thames, .....	600	0	0
4. The Chippewas of Cheneil Ecarté and St. Clair, .....	1,100	0	0
5. The Chippewas of Lakes Huron and Simcoe, .....	1,200	0	0
6. The Mississaguas of the River Credit, .....	522	10	0
7. The Mississaguas of Rice and Mud Lakes, .....	740	0	0
8. The Moravians of the River Thames, .....	150	0	0
	£ 5,405 0 0		

These Annuities are charged upon the Casual and Territorial Revenue. They are in the first instance paid by the Commissariat, on the Warrant of the Lieutenant Governor, and at the end of each half year the sum advanced is repaid into the Military Chest, from the Territorial Revenue of the Province. They were at first, and for a long period, paid to the Indians at an appointed time and place, either in money or in goods at stated prices. This system was, however, found objectionable, as it enabled the improvident Indians to barter the goods for spirituous liquors, or purchase them with the money distributed, and rendered the scene of the payment of the annuities one of riot and debauchery, as long as any thing was left wherewith spirits could be procured. Much of their attention, however, having latterly been turned to agricultural pursuits, they have been induced to appropriate a large portion of their respective annuities to the building of comfortable houses, clearing of lands, and purchasing of horses, cattle and farming implements. It now appears to be a settled arrangement between the several Tribes and the Chief Superintendent, that no money is to be advanced in respect of these annuities, except upon a requisition signed by the principal Chief or Chiefs, stating the purpose for which it is required. The Chief Superintendent being satisfied that the money is necessary, prepares a Warrant for the signature of the Lieutenant Governor, addressed to the Senior Commissariat Officer at the Post nearest to the place from which the requisition was sent. When cattle and other farm stock, seed-grain or provisions are required, their course is to apply for them by requisition through their respective local Superintendents; the articles are then furnished by the Commissariat, at the prices paid by the Government, and the amount charged against the particular annuity.

This system of purchasing from time to time, as they are found necessary, articles of general utility to the Tribes, instead of annually receiving a sum of money, or goods at a set price, the value of which to each person never exceeded the sum of two pounds ten shillings, currency, seems at first to have been unwillingly adopted, but the Tribes are now convinced that it is the most beneficial to their interests.



Mr. Jarvis states—"The leading men of all the resident Tribes appear sensible of the ills arising from the old system, and are now anxious to expend their annuities in making themselves comfortable, by conforming to the habits and customs, and imitating the better qualities of their white neighbours. The land cleared, and actually under cultivation; the houses erected, or caused to be erected by them, the expense of which has been defrayed from their annuities, must incontestibly prove that a great and radical change for the better has taken place in the condition of the Indians."

The Six Nations Indians on the Grand River Reserve, are not, strictly speaking, Annuitants, but they have money invested in the British Funds, to the amount of £25,733 0 0; also Bonds, and other Securities in this Province, bearing interest, to the amount of £7,629 10s. and three-fourths of the Grand River Navigation Stock, upon which has been paid in the sum of £19,198 0 0—this last is as yet unproductive.

Lieutenant Colonel Kerr, in his answer says, "the moneys payable to the Six Nations Indians are derived from the sales of large tracts of land, surrendered to the British Government, on the Grand River Reserve, the interest of which is divided among the Indians of that Nation share and share alike, with the exception of a sum of one hundred and fifty pounds, currency, retained by the Chiefs for distribution among themselves by the general consent of the Tribes."

Mr. Marcus Blair, speaking on this subject, says:—"A census is taken of the whole population annually by the Superintendent, or persons employed by him. Each individual is entitled to an equal proportion. The gross amount so due, is parcelled out for the different Tribes, according to their numbers, and the amount paid to the Chief of each Tribe, by an Officer of the Receiver-General's Department, in the presence of the Superintendent, the Chief giving a receipt for the same. No instance has ever occurred of the Chief having abused the confidence of the Tribe, thus reposed in him."

The information elicited by the questions of your Committee, as to the mode of keeping the accounts of the Indians' property—"Whether it was perfectly satisfactory, or whether the system were capable of any and what improvements, either for greater security or greater simplicity," will shew some of the grounds which have induced your Committee to express so strong an opinion as to the present imperfect state of the Indian Office.

The Chief Superintendent states, that "the Indian Office, strange as it may appear, has until lately possessed little or no information, respecting the Indians' property, or the funds derived from sales of portions of it. Regular and systematic Books of Account, do not appear ever to have been opened. During the period that Mr. Gifford, and after him Mr. Hepburn, had temporary charge of the office, each of those Gentlemen apparently endeavoured to ascertain the true state of the Indians' accounts; but, I presume, other paramount duties prevented their plans and intentions being brought to maturity, all advances being made by the Commissary General, and half-yearly accounts rendered by him to the Department—the balance for or against the Indians, in respect to the Annuities and Parliamentary Grant, were there only ascertained. Maps and Plans of the different Indian reservations, have recently been obtained from the Surveyor-General's Office, and also detailed accounts of the sales of certain portions of them, and the disposition of the money thus realized by such sales from the Office of the Commissioner of Crown Lands, and the Receiver-General. In consequence of the receipt of these various returns, I have been compelled to open several Account Books, and am opening others, viz. :—

1st. For the payment of the Annuities.

2nd. The expenditure of the Annual Parliamentary Grant.

3rd. The sale of the Indians' lands, shewing to what Tribes the respective lands so sold belong—to whom sold—description of lot—number of acres—price—amount paid, and balance due, &c.

4th. Statement of moneys received on account of sales on property, and in what manner invested, for the use of the Tribes."

*Second.*—Upon the second sub-division of your Committee's inquiry, as to "the mode of taking care of the Indians' reserved lands, and whether great alterations and improvements might not be effected, much to the advantage of the Indians;" and the third, nearly allied to it, as to "the course to be adopted with respect to the squatters upon Indians' lands—"whether altogether without authority, or under colour of recognised titles obtained from

"individuals among the Indians, and how far the Act of 2nd Victoria, recently passed, will "be likely to afford efficient protection to the rights of the Indians"; your Committee have carefully examined the opinions of men most practically acquainted with the evils predicated in the questions, and the difficulties which stand in the way of their removal, in the present wild state of the possessions themselves, and the, at best, partially civilized condition of the owners. While your Committee are impressed with the belief, that complete protection of such property can only be looked for, as the result of that change which shall assimilate the Indians with people accustomed from infancy to the idea of separate and individually appropriated property, where each is, under the law, the protector of his own possessions, yet they are under the conviction that much may even now be done, by a firm and prompt administration of the law, as it stands, to remove many of those causes of waste and depreciation, which have, for a long series of years, and do still affect the possessions of this race, within the organized limits of the Province.

The evils chiefly complained of are, first, the unauthorised destruction of Game within the Indian Reserves, by the surrounding inhabitants. Secondly, the cutting and lawless removal of Timber; and, thirdly, the illegal occupation of lands by trespassers, under pretended sales or licences from some individual Indians, or under no title whatever.

As to the destruction of game within their hunting grounds, encircled as they are by agricultural settlements of the European race, it is hardly worth the inquiry; for if the whole people within the several reservations had to depend upon this source of subsistence, they would speedily become extinct. It continues just plentiful enough to keep alive their ancient propensities, and furnish a pretext for continuing the habits of savage life—but certainly nothing commensurate with the requisite subsistence of the Tribes. As regards the game, therefore, perhaps its entire extinction or disappearance might be ultimately more beneficial to the Indians, than its most rigid preservation for their use.

Upon this subject Mr. Jarvis says—"There are no tracts of land belonging to Indians within the settled or surveyed portions of the Province, which produce game sufficient for the maintenance and support of the Tribes to which they belong; and if they abounded in game, the severest penal Statutes would scarcely prevent the white inhabitants from killing it. And it would be unfair to make the killing of game by white people on Indian reservations penal, when the Indians themselves are permitted to hunt over the estate of every white man in the country, without meeting with interruption; the game to be found on the Indian reservations is, at the present day, quite a secondary consideration. The protection of their fisheries—the preservation of the timber growing on their lands—and the removal of squatters, are of far more importance to them."

Mr. Jarvis further says—"The reservations being now completely surrounded by white settlements, it follows, as a consequence, that the game with which they at one period abounded, and which it was contemplated would suffice for food, has either been destroyed, or it has fled to places more remote from the habitation of man. The abstraction of timber is a much more serious grievance: this, of course, is always the most valuable, both in itself and from the situation of its growth upon navigable waters, as the banks of the Grand River, and the shores of the Bay of Quinté, &c. &c."

The timber thus cut is taken generally by speculators from the United States, to which country it is conveyed. It is generally cut under some pretended license from a Chief, or other individual Indian, having no authority whatever to confer it; the extent to which this illegal traffic has been carried on, on the Grand River, may be conceived when it is stated, that the tolls of that navigation are very materially increased by the transport. Its intrinsic value must therefore be great; nor is this the only loss to the Indians as a community. The lands from which this timber is taken, so far from being benefitted, with a view to being cleared and cultivated, are, in fact, rendered still less practicable for that purpose—the partial clearings of the Lumberers being productive of thick underbrush, more difficult of clearance than the timbered land in its original state.

The Commissioner of Crown Lands has stated to the Committee, that this evil is carried to a great extent, and is now in full operation on the Indian, in common with most unoccupied lands in the vicinity of navigable waters, the oak timber being cut for the manufacture of Staves; and that in more than one instance he has been applied to for licenses by persons desirous to carry on such traffic on the Indian Reserves, under legal authority; and he considers that it would not be unwise to foster an export of this description, from which, under



proper regulations, an important revenue might be derived, and which would give employment, in times like the present, when public works are at a stand, to persons, who might find it difficult otherwise to obtain it. He therefore suggests, "that he ought, as Surveyor General of Woods and Forests, to be empowered to grant, through his Deputies, authority to such persons as are desirous to obtain the same, to make Staves upon the Indians Lands, and thus realize, for the Indian Fund, an increase of revenue."

The Commissioner of Crown Lands also suggests, that the Agents deputized by him, as Surveyor General of Woods and Forests, for the several Districts, having the earliest and most accurate informations of depredations committed on the lands within their bounds, might, with beneficial results, be appointed Commissioners under the Act 2d Victoria, Chap. 15, for protecting the Indian lands from spoliation or trespass, a Statute more particularly referred to hereafter.

An attempt to restrain this spoliation of the Indian lands, somewhat on the principle recommended by the Surveyor General, appears already to have been made, but not followed by results so satisfactory as might have been hoped; this, however, in the opinion of your Committee, proves nothing more than that a good design was not properly carried into practice. Major Winniett, the Superintendent of the Six Nations Indians on the Grand River, was appointed by Sir John Colborne, under a Warrant dated 9th July, 1834, Warden of the lands and property of the Six Nations Indians, and also a Surveyor of His Majesty's Woods and Forests, with all such powers and authorities as might by law be exercised for the protection and preservation of the rights and interests of the said Six Nations Indians, and of His Majesty's said Woods and Forests, with full power to appoint and displace Deputies, &c. &c. The Warden does not appear to have acted under this authority, otherwise than by deputing others, especially Mr. Marcus Blair. Mr. Blair, under this authority, granted numerous licenses to cut and carry away timber, &c. In the year 1837, a deputation of the Indians waited upon Sir Francis B. Head, and represented to him that large quantities of timber had been disposed of, at prices manifestly injurious to the Indians, and praying his intervention accordingly.—Sir Francis B. Head directed an immediate communication to be made to Mr. Blair, through the Chief Superintendent, commanding him to cease from any further sales of timber; that he should consider the authority under which he had acted as terminated, and transmit, to the Indian Office, an account of all sales effected by him; the amount received thereon, and the sums due by the purchasers. The receipt of this letter, on the 25th October, 1837, is acknowledged by Mr. Blair, who, it seems, construed this as a restriction, and not a revocation of his power, and continued to act as Deputy Warden until April 1839, charging in his account then rendered, his salary up to the 30th June in that year. The amount of those sales and receipts is hereto appended.

It appears therefrom that the whole amount received in money, and securities for money, was £1,563 14s. 7½d.; of this sum, £405 10s. 4d. were paid over to the Receiver-General; £532 16s. 6½d. were appropriated to various purposes mentioned in the account, and the remainder £625 7s. 9¼d., stated to be "in securities," handed over to a Mr. Charles Bain, who, at Mr. Blair's request, was deputized as his Assistant, by Major Winniett. The latter states, that he never was made aware of the cancellation of Mr. Blair's appointment as Deputy Warden by Sir Francis B. Head, in October 1837; Mr. Bain's appointment as Deputy Warden is stated by Mr. Blair to have been made, and the salary attached to it sanctioned by the Indians in Council. Your Committee apprehend that this appointment ought to be cancelled as inconsistent with the orders of Sir Francis B. Head, and that the authority confirming it cannot be recognised. They are not entirely satisfied in respect to the securities for unpaid balances, the realizing of which seems, in some cases, so little a matter of certainty. Upon this subject Mr. Blair remarks—"With respect to the various securities handed over by me to Mr. Bain, which are long over-due, I beg leave to explain, that they were taken for debts due for timber, in the form of securities, at a time when it was impossible to have collected them in money, and it was not advisable to harass the responsible parties, because such a course would have only tended to stop the operations of the Mill owners, and thereby diminish the revenues of the Grand River Navigation Company, already small enough, in which the Indians are three-fourths owners. But these securities can be collected in any reasonable time, and all bear interest."

*Third.*—The third head—the dealing with intruders upon Indian lands, is a subject that has, for many years, occupied the attention of the Government. On all the Indians' reservations, these have caused considerable perplexity, chiefly from the fact of ignorant settlers purchasing supposed rights from the Indians themselves, and, after many years occupation,



leaving it exceedingly difficult to determine, whether an unqualified dispossession of them might not be a very questionable act of Justice. Against the equity of such claimants, however, it must be said, that the Government (though it could not be cognizant of each individual case of intrusion) has, for a long series of years, been careful in issuing and distributing, in these Districts, Proclamations, emphatically cautioning all persons against trespassing or making such illegal contracts with Indians, either collectively or separately, and warning all parties thereto, that such contracts would never be confirmed or recognised. This particularly applies to the Grand River Tract, inhabited by the Six Nations Indians—a Tract far more obnoxious to the evil here complained of, from two circumstances—first, the vast extent, and exceeding desirableness of the land bordering upon the finest subordinate navigable River in Upper Canada; and, secondly, from the difficulties which arose out of those numerous alienations, in the form of leases for 999 years, granted by the celebrated Chief Joseph Brant, under the sanction of the Government, for the benefit of the Indians. These, and their subsequent alienations and indefinite sub-divisions, and their ultimate change into Patent Grants, will be fully explained in your Committee's Report, respecting the Indians' possessions generally. The matter is alluded to here merely for the sake of introducing the statement, that after the disposal of all the *bonâ fide* leases from Brant, and the derivative titles thereunder, it was found that vast numbers of persons, (not distinguishing, or pretending not to distinguish between leases, which, being authorised by the Government, established an equitable claim against the Crown, and pretended leases, from particular individual Indians, influenced no one knows how in making them,) were and had for years been in possession of some of the finest locations within this Tract.

With such of these as were settled upon lands surrendered to the Crown, under the administration of Sir John Colborne, and laid out in Townships, and sold for the benefit of the Indians, the Government has made equitable and final arrangements; but there are still great numbers of others, scattered over the Indian reservations, with whom the Executive will now have to take prompt and effective measures. Some, from original mistake and long possession, may possess a sort of quasi equitable claim to their possessions, but by far the greater number, it is apprehended, ought to be summarily dealt with—the smallest objection to their continuance among the Indians, being their defective title to the lands of which they have taken possession. It has not been possible for your Committee to obtain an exact return of the number of these trespassers. They are estimated by Colonel Kerr, who has had opportunity of knowing the statistics of the Six Nations Indians, “to be from two to four hundred, and who considers their residence on the reserves as very injurious to the Indian character generally, from the immoral and abandoned character of the squatters.” He says, “they frequently open small grocery shops, or stores, where spirituous liquors are sold to the Indians; and that the Indians will not only buy some, but will part with their clothes, presents, guns, &c. to procure it.”

In reference to this subject, Mr. Jarvis says—“The intruders on Indian lands are very numerous, and are said to be increasing. The exact number I am unable to state; but on the Grand River reservation alone, I should think there were at least four hundred people, unlawfully occupying lands. Many of them are said to be respectable, but by far the greater number are mere adventurers from the United States, against whom the Indians have repeatedly made complaints, and have petitioned Government for their removal. A number of this last description of persons, keep in their houses various kinds of liquor, and deal them out to the Indians without license, in exchange for any thing they may have to dispose of. Thus occasioning among them much dissipation, drunkenness and debauchery.”

From the several Gentlemen best acquainted with the subject, as to the chief difficulties in preserving the landed possessors of the Indians for their exclusive enjoyment, and the means used to prevent any interruption of that enjoyment, your Committee have received but one concurrent opinion as to the magnitude of these difficulties, and at the same time of the paramount necessity for their prompt removal. Mr. Jarvis answers as follows:—“This question ‘is one of great importance, and extremely difficult to answer. The intrusion upon, and ‘occupation of, these lands, so frequently complained of by the Indians, are in many instances ‘of so long a standing, and the interposition of Government on their behalf has hitherto been ‘so tardy and ineffectual, that I really believe that both the intruders and the Indians doubt ‘the will, as well as the ability, of Government to grant redress. To remove these people in ‘a body from the lands they occupy would be to inflict absolute ruin upon many hundred ‘industrious inhabitants. From information which I have received, I am persuaded that a



“great many have been induced by persons in the employment of Government to settle upon Indian Lands, and have had held out to them the prospect, that at no distant day the lands thus acquired would be confirmed by Patent under the Great Seal of the Province.—The evil has now reached to such an extent, that unless some prompt and energetic measures are adopted and enforced by Government, the Indians must soon be deprived of the best portions of their inheritance.”

“Assuming that it would be impolitic to eject bodily the intruders from the lands they occupy, what course towards them should be pursued? It would be unjust to allow the occupiers to retain their possessions under their present tenures, or to confirm them by Patent. As the condition of these lands has arisen partly from the ignorance and improvidence of the Indian character, and partly from the imbecility and neglect of the Government in not protecting the interests of the Indians, a medium course should be pursued. If what has already been permitted to take place cannot be remedied, the future may be guarded against, and perhaps the Act now in force, will be sufficient for the purpose. Persons have been employed by me, to ascertain the names of those who are in the unlawful occupation of Indians’ lands on the Grand River—the extent of their improvements, and their value—as also the value of the land independently of the improvements—the character of the occupant, and the country of his birth. This information will enable the Government to form a decision as to who may or who may not retain their possessions, and on what terms and conditions. If the Indians could be persuaded to reside together, on some defined parts of their respective reserves, instead of being scattered as they are at present, I think they would be more happy, contented and prosperous, and be better able to defend themselves against the intrusions and innovations of the white people.”

Colonel Kerr says—“The chief difficulty at present existing in preserving the Indians’ lands, is the intrusion of squatters upon them, who are generally of the worst description of white settlers. They do great damage to the Indian reservation, by cutting and destroying the best timber, and corrupting the morals of the Indians. Hitherto no legal measures have been adopted to prevent so pernicious a system.”

Many attempts have been made by the Government to remove these usurpations of the Indians’ rights—less mischievous in respect to their usurping the property of, than from the contamination so readily spread among a race, so little accustomed to resist the ordinary and grosser temptations to debauchery. Probably the great safeguard to these trespassers, consisted in the forms of legal proceedings devised for settling the title to the possession of lands, whether between subjects, or between the Crown and the subject. In aid of the Executive authority, an Act was passed in the last Session of the Provincial Parliament, entitled, “An Act for the protection of the lands of the Crown in this Province from trespass and injury,” by which the Governor is empowered to appoint one or more Commissioners, who have very extensive authority to inquire into any complaints against persons unlawfully cutting down or removing timber, trees, &c., or committing other trespasses on Indians’ lands—to investigate complaints against persons unlawfully in possession of Indians’ lands, and to order their removal—to fine persons unlawfully cutting or removing such timber, &c., or resuming possession of lands from which they had been removed—to seize and detain timber cut, &c., with right of appeal to the Vice Chancellor, whose decision is to be final.

The efficacy of this Act has not yet been fully tested, the Commissioners for carrying it into operation (consisting of the Chief and other Superintendents of the Indians) not having been many months appointed. It is strongly objected to by the Chief Superintendent, in his zeal for the rights of those under his charge, that the summary powers given by the Act are, to a certain extent, neutralized by giving the parties against whom the decision of the Commissioners is pronounced a right of appeal, and having such decision reviewed by the Vice-Chancellor; but considering that in so many cases the Indians have themselves been parties encouraging such trespasses, and the solemnity with which every judgment affecting lands ought to be conducted, and that such appeals must always be at the peril of costs to the intruder, there does not seem much reason to fear that this right will be productive of any evil to counterbalance the probable good.

The opinion of Mr. Blair, that some punishment ought to attach to those Indians, who, in fraud of the rights of their brethren, combine with the unprincipled intruders of our race, in concocting these pretended alienations, has also been expressed by the Indians themselves.



Mr. Jarvis states, that "before this Act passed the Legislature, a deputation of Chiefs from the Grand River visited Toronto, for the purpose of complaining to the Lieutenant-Governor against the injustice of the Government permitting so many white people to occupy their lands. On being informed that the subject was to be brought under the consideration of the Provincial Legislature, at its next sitting, one of the Chiefs observed, that he hoped that provision would be made in the Bill for the punishment of the Indians who bartered the land, as well as those who purchased from them. I am induced to mention this circumstance, as the idea originated with them."

Mr. Blair's opinion is, that—"The chief difficulty arises from the obstinate determination of the Indians to alienate their lands; at the same time, that they, with a curious obliquity of purpose, complain of the intrusion of the settlers, and regard it with hatred and disgust; and also from the perseverance, and, in some instances, turpitude, with which this weakness of character is taken advantage of, by the persons who wish to become possessed of their lands. A person purchasing or otherwise obtaining land from an Indian, gets from him a witnessed and sealed deed, with a covenant under a pecuniary penalty, of warranty and defence of the title. If then the squatter is in any manner annoyed, or threatened with ejectment, he immediately holds the penalty in terrorem over the head of the Indian, who, in consequence, exerts all his influence with his Tribe, and the Officers of the Department, to quash any contemplated proceedings, and to confirm the occupant in his possession."

"The best method to secure to them the free enjoyment of their possessions, is to commence at the fountain head of the mischief—to pass Legislative enactments, touching on the *Indian culprit* as well as on the white squatter; and when these enactments have become law, for the Indian Department and the Government to be firm, and to compel the local Magistrates to do their duty, as it is self-evident that enactments remaining a dead letter on the Statute Book, can be of no avail in putting a stop to this or any other enormity. If a single Indian were to be severely punished for conniving at or being concerned in the alienation of the lands of his Tribe, the circumstance would spread like wildfire through the Indian people, and would put a stop to the whole of this illegal traffic. As long as the Indians remain mixed up with the whites, and are unprotected by law from the consequences of the cupidity of *themselves* and others, it is useless to attempt to ameliorate or improve them."—"The original squatters who settled upon the lands of the Six Nations, were, generally speaking, persons of bad character, who obtained their rights of occupancy by culpable and improper means. These have sold out, and given place to poor, hard-working, but respectable people, who have paid valuable consideration for the transfers. They are, for the most part, settled on parts of the reserve, where there are few or no Indians, and which, moreover, the Indians might be easily induced to surrender. The best method which could be adopted, would be (in the opinion of the writer) to have the whole surveyed, charging the expenses of the survey proportionably on each lot—to lease these lots to the occupants, or others, on a rent equal to the interest of their estimated value; or upset price, and to allow the lessees a right of pre-emption."

Mr. Blair, on being asked if he considered the intruders on the Grand River Reserve numerous, says—"Yes; in the Indian Reserve of the Six Nations not less than one hundred and fifty families; their residence within the Reserve affects the Indians in the same manner as all unrestrained admixture with a white population affects them—that is to say: the effects on their moral and social condition are bad; as respects the Indians interests as mere landholders possessed of convertible property the effects are advantageous, as settlements of course raise the value of the contiguous lots or parcels of land."

Mr. Jarvis, on this subject, says—"After the many Proclamations which have been made, from time to time, forbidding persons under any pretence whatever, to purchase lands from Indians, or to occupy them, under any species of title derived through them, or to commit trespass, I do not think the squatters, or any other description of persons, are entitled to favour from the Executive Government. If, however, it should be deemed expedient to allow any portion of such persons to retain their present possessions, they should be compelled to pay the full value for the same, without reference to any improvement made, or to any money they may have already expended on them—against those persons who have been and still are in the habit of committing trespass on these lands, by despoiling them of the timber, &c., the law should be enforced with the utmost rigour."

While upon this subject of your Committee's inquiries, respecting the best plan for securing to the Indians their possessions for their immediate benefit, or for such division, appropriation,



or advantageous disposal, as might conduce to their present happiness, and to the expediting of their civilization, your Committee have received several suggestions worthy of consideration, but as this belongs rather to the other and more extended branch of their investigations, than the practical working of the Indian Office, they are not here inserted, though intimately connected with the matter now under consideration.

*Fourth.*—The next subdivision of your Committee's inquiry is—"Whether any and what alterations may be beneficially introduced in the mode of proceeding at present adopted as regards the annual Indian Presents."

And first, as to the class of Indians among whom the annual presents are distributed, and the time and manner, and the superintendence under which the distribution is made. Information on this head is satisfactorily given by the Chief Superintendent, and his opinions are corroborated by other good authorities.

"The Presents, according to an established rule, have heretofore been given to every class of Indians found in the Province, and to visiting Indians from the United States. But henceforth the distribution is to be confined to those Indians who are actually resident within Her Majesty's dominions. The distribution is made annually by an Officer of the Commissariat Department, in the presence of an Officer of the Indian Department.

"The mode of distributing presents is very simple and effective. The articles, which compose the equipment according to age and sex, are apportioned and handed to each individual in the presence of each other, thereby insuring to each individual the benefit of the bounty intended to be conferred on them, in the fullest degree."

Mr. Blair, speaking of distribution of presents, says—"The Indian presents are distributed equally in the Six Nations; the Chiefs receive the entire packages destined for the Nations; these are taken away to their Council Houses, and there subdivided to families and individuals; they are principally distributed in bulk, by an Issuer from the Commissariat Department, in presence of the Superintendent, and an Officer of the Line; the bulk is so far broken that the Chiefs may see the nature of the contents; the Chiefs get a small proportion of scarlet cloth, and other fineries, for their personal use. The articles of presents consist of cloths, blankets, rugs, printed cottons, combs, a few guns, powder, lead, and various trinkets."

Colonel Kerr, on same subject, says—"Among the Six Nations Indians, the presents are given to the Chiefs of each particular Tribe, in the presence of the Commissariat Officer and Indian Superintendent, and by them distributed to each family, in proportion to its numbers—persons of all ages and sexes receiving equally."

Secondly—With a view to any practicable improvement in this mode of distributing presents, either more beneficially as regards the Indians, or economically as regards the Government. The same authorities have given their opinions.

Mr. Jarvis suggests, that—"It would be an improvement if shoes and trowsers were added to the equipment, for those Indians who reside within the settled portions of the Province have become partly civilized, and devote themselves to the pursuit of agriculture; but the change would increase the expense, which the Home Government seem averse to incur."

"The appropriation for the service of the Indian Department in Upper Canada, is far too limited for carrying out the laudable and benevolent intentions of Her Majesty's Government, viz.: for gathering together the remnants of this once numerous race of people, and civilizing and Christianizing them."

On this subject, Mr. Blair says he cannot point out any practicable improvement in the mode of distributing Presents, but suggests that—"It might, perhaps, be worth while to ascertain, with respect to economy as regards the Government, whether a saving in respect of transport, &c. might not be introduced, by purchasing the articles in this country from respectable wholesale dealers in the vicinity of the Posts, and causing the sellers to deliver them at any point required. The methodical arrangements made by wholesale dealers, in regard to the transport of their goods, might, perhaps, enable them to be sold here, cheaper than they could be delivered by Government at the same point; and if so, the difference in exchange on their full value, would be a clear gain. If the Returns made on this subject to the British House of Commons, under the head of "Expense of Distribution," be correct, the system must surely be susceptible of great improvements; for, if the writer be correct in his recollection, in 1837 the expenses of distribution more than doubled the value of the presents themselves;

this is not the case in any article purchased at *retail price*, in the most remote stores in the Province. Cottons are nearly as cheap here as in England, and many other articles the same. The writer is not aware of any article of merchandize, (except, perhaps crockery,) which is so raised in value as to be at all similar to the expense entailed on Government by the expense of distribution. If the Presents so purchased, were delivered by the sellers at the points where they are to be distributed, it is evident that the costs of sending persons to superintend and witness their delivery, could be only trifling. To insure a proper quality of goods, the whole might be made subject to the inspection and approval of Boards of Survey, which might consist of the Officers of the Department, checked by the presence and assistance of an Officer of the Line."

Colonel Kerr, on this subject, says—"I cannot point out any practicable improvement in the mode of distributing Presents, either as affecting the benefit of the Indians or the economy of the Government, except by the adoption of the system of leasing the Indian lands, I have already recommended in my answer No. 3, when, by degrees, the distribution of Presents might cease, in proportion to the increasing value of property under such system."

One subject of inquiry connected with the distribution of Presents to the Indians, was—"What were the advantages resulting therefrom—1st, as regards their benefit to the Indians—2ndly, towards the Government, and the peace of the remoter parts of the Province, by preserving the good will and affections of the unsettled Tribes, and what in both relations might be the probable consequences of a total cessation of such Presents."

The benefits derived by the Indians from these Presents, is represented on all hands to be very great, particularly to the women and the younger members of their families, numbers of whom would undergo much suffering during the winter but for this bounty—"The attachment," says Mr. Jarvis, "of the Indians to the British Government, and the respect they entertain for it, appears to me most deeply rooted, and indeed unalterable; I doubt much whether, even should the Presents be withheld from them from this time forth, that the circumstance would lessen their loyalty; but the disappointment would be great, and numbers would be driven into the depths of the Forest, to obtain Furs and Skins to preserve their women and children from perishing. The Blanket, which is annually distributed to each individual, according to age and sex, is valued far beyond any other article of which the equipment is composed, and is never parted with by the owner but when in a state of inebriety. When compelled to purchase this article from a trader, the exorbitant price of twenty or thirty dollars is frequently demanded, and rigidly exacted in peltries or sugar, which the impoverished Indian is forced to give at any price the ruthless trader may please to say they are worth.—Powder, shot and ball, form part of the equipment; to withhold these articles, would be to render useless their fire-arms, and deprive them of a principal means of gaining a subsistence for their families. Some of the consequences arising from a total cessation of Presents to Indians, which present themselves to me, are as follows:—

"1st.—Great suffering and distress among the Women and younger members of the Tribes.

"2nd.—Demoralization to a frightful extent, in consequence of such privation.

"3rd.—On the principle of "necessity has no law" the adoption of a regular system of plundering the more remote settlements, and thus endangering the peace and safety of the defenceless inhabitants.

"4th.—Weakening the respect and confidence which the Indians have ever manifested towards the British Government.

"5th.—A direct breach of faith on the part of the British Government."

On the discontinuance of Presents, Mr. Blair says—"The benefits arising to the Indians from the distribution of Presents are great, as they furnish the main supply of the year's clothing; they undoubtedly must have the effect of securing the tranquillity of the remoter parts of the Province, and conciliating the good will of the great body of the Indian people. In the present unsettled aspect of the political affairs of the Province, it would be most dangerous to attempt a discontinuance of the issue of the Presents. Nothing would more exasperate the Indians; and it is well worthy of deep consideration, that when in a state of exasperation, or of cold-blooded loyalty, they would be liable to be tampered with by designing persons of the movement party, and, if gained over to espouse the cause of democracy,



“ would form a fearful addition to the strength of the revolutionary compact. Independent of political reasons, it is to be remembered, that these Presents originated in solemn Treaties, made by the Representatives of the British Crown, at times when the assistance of the Indians was of momentous consequence. The Wampums by which these Treaties were ratified, are still preserved amongst the Tribes, and the memory of them is fondly cherished.”

Colonel Kerr, on same subject, says—“ Great advantages are derived, by many of the Indians, from the distribution of Presents. There are many poor widows with families, (sometimes young helpless females,) who have great difficulty in supporting them. To these the cessation of the Presents would be felt as a most serious loss; while, on the contrary, there are others, who would scarcely feel it, being well supplied with the necessaries of life, and having good farms to cultivate. I do not think, however, that even if the Presents were altogether to cease, it would at all affect the good feeling of loyalty entertained by the Indians to the British Government.”

*Fifth.*—Upon the fifth division of His Excellency’s Instructions, as to “ the present mode of conducting the business of the Indian Department, and whether, in many respects, beneficial alterations might not be made”; and also the *Sixth*, which is so involved in the *fifth*, as hardly to be separable from it, viz. :—“ The present mode of paying moneys on account of the Indians, by Warrant of the Governor to the Commissariat Department,” &c., your Committee have had laid before them information, which, in their opinion, justifies several important alterations.

Upon this subject, the Chief Superintendent, who has felt the evils of the present system, not apparently in himself, but in the interests of those committed to his care, has given his evidence at some length; and it is impossible to deny many of the inconveniences of which he complains, and difficult to say, why they should not be removed, as to some parts at least, according to the plan he proposes.

Your Committee cannot but feel impressed with the unfitness of applying the machinery of a complicated system, such as the Commissariat, admirable in relation to the Army, and to the contracts connected with so vast an establishment and expenditure, but productive only of delay and expense, when applied in all its rigid details to the little purchases of the Indians—their ploughs and oxen, seed, grain, and farming utensils; the requisitions for which, probably, with characteristic want of forethought, are seldom made until nearly the time when they are actually wanted, and under the present mode consequently seldom supplied, until the season for their use has passed over.

Upon being interrogated upon this subject, Mr. Jarvis says—“ With respect to the payment of the annuities, I can see no necessity for the Commissariat Department having any thing to do with them. The Indian Department is under the control of the Lieutenant-Governor, and the annuities are payable from the Territorial Revenues of the Province. Why, then, should the advances, on account of these annuities, be first made from the Military chest?—It appears to be consistent that this branch of the expenditure should be submitted to the Inspector-General of Public Accounts, in the first place, and afterwards undergo the supervision of a Board of Audit, as other charges upon the Territorial Revenue.”

“ With respect to the expenditure of the Parliamentary Grant, (£13,380, sterling, appropriated for Upper Canada,) this also should be under the control of the Civil Governor. If this sum were permitted to be drawn from England, and deposited in the Provincial chest, the Indian Department would be great gainers by the difference in the rate of exchange, and the value of the goods annually sent from the Board of Ordnance for distribution as Presents, could be paid into the Military chest in this country. I can see no reason why the Warrants should not be addressed direct to the Receiver-General, who has the custody of the Revenue from which these annuities are ultimately defrayed. The necessity which exists, under the present regulation, for the Indian Department to apply to the Commissariat for every thing the Indian Tribes may require, on account of their annuities, occasions, in most instances, great delay—often produces a feeling of discontent among the Indians, and is far from being good economy. For instance, a Tribe requires a yoke of oxen, a chain, or any other farming implement, the Chief sends to the Chief Superintendent for them. Under the present regulations, a requisition in duplicate, signed by the Lieutenant Governor, must be transmitted to the Senior Commissariat Officer, who, by the regulations of his Department, can make no purchases without first advertizing a certain time for tenders. Thus, a week, a fortnight, or perhaps a month transpires, before a Tribe can possess itself of a few trifling articles, which

it may have the most urgent necessity for, and which is to be paid for by its own money.— This system of advertizing for tenders, on all occasions, may be good, when the supplies required are large; but I think it decidedly bad in all cases where they are small. The same routine is to be gone through for the value of Five Pounds, and One Thousand Pounds. It therefore follows, that independent of the inconvenience, the expense of the printing and advertizing for articles of little value, (and which is most frequently the case,) must lean heavily on the annuities, and that too without the articles so obtained being cheaper, or so cheap, as if purchased at private sale. For instance, about two months ago, two yokes of working oxen, and four ox chains, were required for the service at Manitowdroning. A requisition was transmitted by the Chief Superintendent to Mr. Fielde, at Penetanguishene, who advertised for tenders at least a month. When the day arrived, it was found that but one person had sent in a tender. Now the price of oxen varies according to their age and quality, from £12 10s. to £20, currency, and ox chains are eight-pence per pound. Upon opening the tender, it was found to amount to but a few pounds under £100, currency, whereas, at the most extravagant rate, the articles required should not have cost over £50. The Chief Superintendent happened to be at Penetanguishene at the time, and directed the Commissary to reject the tender, but if he had not been then at the place, it would have been within the strict line of duty of the Commissary to have accepted the tender. I think it should be the duty of the Indian Department to purchase such things as the Indians may require on account of their annuities, and they should be empowered to draw from the Commissariat Stores, on approved requisitions, provisions, or any thing else, when they can be furnished there at a cheaper rate than bought in the market.”

With respect to any other check on the Department, in respect to payments on account of the Indians, than that now supplied by the Commissariat, your Committee can hardly conceive any more effective one, or that any other is necessary, so long as the dependence of the Department upon the Commissariat shall subsist. Some equally satisfactory check must be devised, should a new system of conducting the business of the Department be adopted.— The form of proceeding is at present as follows:—“ To obtain an imprest under the present system,” One Hundred Pounds are required either on account of the annuities, or the Parliamentary Grant—a requisition is required, setting forth the purpose for which it is required, which is countersigned by the Chief Superintendent, before it is presented to the Lieutenant Governor, who, on being satisfied with its correctness, adds his signature of approval. A Warrant is then prepared by the Chief Superintendent, addressed to the Senior Commissariat Officer of the Post, to which is annexed the before-mentioned approved requisition. This Warrant is certified by the Chief Superintendent, as being strictly in accordance with the requisition, whereupon His Excellency signs it. It is then countersigned by His Secretary, and the money is paid. If the Warrant be made out in the name of the person to whom the money is due, he is the bearer of it to the Commissary; but if prepared in the name of the Chief Superintendent, which is sometimes the case when the creditor lives at a distance, and requires the money to be remitted to him, the Commissary, in the first place, requires his receipt at the time of acquitting the Warrant, and afterwards the receipt of the person to whom the money is actually due, and then only the Chief Superintendent is relieved from all further responsibility.

With respect to the general expenditure of the Parliamentary Grant, unless the Indian Department is placed on an entirely new footing, viz.: unless it has its own departmental Officers to take charge of its Stores, and to carry on its affairs, subject to precisely the same checks as any other Department of the Civil Government, it had better remain as it is.

The next subject of inquiry, which comes within the duty of the Committee is—“ Whether the salaries allowed in this Department are sufficient, or more than sufficient, as a compensation for the duties performed, and whether there be any necessity for an increase or a reduction of the assistance at present afforded.”

The Salaries of the Officers of the Indian Department are paid from the Parliamentary Grant, and are as follows:—



	Sterling.
Chief Superintendent, .....	£ 350 0 0
Four Superintendents £185 14 4 each, .....	742 17 4
Two Acting Superintendents £111 8 6 each, .....	222 17 0
One Interpreter, .....	79 1 8
One Ditto, .....	45 0 0
Two Ditto, £25 each, .....	50 0 0
Pensioners, .....	783 11 11
Rev. Mr. Brough, Missionary at Manitoulin, .....	200 0 0
Dr. Darling, stationed at same place, .....	150 0 0
Mr. Bayly, Schoolmaster, at same place, .....	75 0 0
Rev. Mr. Flood, £100, Currency, .....	83 6 8

To form a just opinion whether the compensations now given to the Officers of the Department be more or less than adequate to the services rendered, it will be necessary to inquire what are the duties now performed, contrasted with those required at their hands at the time when such offices were created. These duties appear to your Committee to be greatly altered in their nature, and increased in their amount. If the Salaries were originally more than sufficient, it does not follow that they are so now. Formerly, as already remarked, the duty of the Superintendents consisted of little more than keeping up friendly communications with the different Tribes, and distributing Presents to those who attached themselves to the British Government. These Tribes had then their habitations in the wilderness, and few attempts had been made to induce them to alter their mode of life, or embrace Christianity. They are now, in many of the settlements, comparatively civilized, and possessed of extensive and increasing property, both real and personal.

The stewardship of their property, and the important services which may be, and as your Committee believe are rendered, in promoting among the Indians a love of the arts, of peace and civilization, have greatly added to the labours of the Chief Superintendent. To lessen the efficiency of that Officer, by confining him, as he has too exclusively been, to the performance of the routine duty of the Office, which might equally well be done by a subordinate, appears to your Committee inexpedient.

Far from suggesting any reduction of salary as regards that Officer, your Committee conceive, that as the Head of a Department upon whom are devolved so varied and extensive services as those enumerated at the outset of your Committee's Report, he is at present but poorly remunerated, and that his salary ought to be increased from £350, sterling, to £500, sterling, with an allowance for travelling expenses adjusted on some fair and equitable scale.

With regard to the Superintendents of the several Tribes, your Committee can only express an earnest hope, that the prosperous state of the Indians' Finances may soon enable His Excellency to make their situations better worthy of the acceptance of men who have to devote their lives to a service which necessarily, in a great measure, separates them from the comforts of civilized society.

Upon being examined by your Committee—"Whether the power and jurisdiction of the Indian Office were adequate to all the duties assigned to it," the necessity for greater power for prompt action on the part of the Chief Superintendent, accompanied by proportionate responsibility, was strongly urged by that Officer himself, and in the opinion of your Committee with much reason. "The Chief Superintendent," he remarks, "should have a discretionary power to act in all ordinary matters, and should be made responsible for these acts, instead of its being necessary for him to trouble the Lieutenant-Governor, on the most trivial occasions, for his signature"; and he gives an instance, among numerous others, which might be adduced by your Committee, to show the inconvenience of applying the forms devised for matters on a great scale, to the little every day pressing emergencies of the Indian Department. "If," he states, "a party of Indians from a distance, (and it is not an unfrequent occurrence,) were to visit Toronto to-morrow, and arrive in a starving condition, the Chief Superintendent could not order for their relief a few rations, without first procuring a requisition, signed by the Lieutenant-Governor, who might chance to be ill, or absent from the place, or occupied on matters which rendered it inconvenient to him to be seen, and this too notwithstanding a year's supply of provisions for the Department, on an approved requisition being actually in store."

One of the greatest deficiencies experienced in the Office of the Indian Department, is attributed to its total want of information upon matters, which ought essentially to be within its knowledge—the state of the Finances which it has to administer. Certainly a fact strongly tending to support the opinion already expressed by your Committee, that with regard to this Department, it was not so much a reforming as an organization of the Office *ab initio* that is wanting.

It is insisted, that much of the present inefficiency of this Department arises from its dependency upon others, which have no necessary connection with it, especially the Commissariat and the Office of the Surveyor-General and Commissioner of Crown Lands.

As to the expediency, and the effect of the intervention of other Departments with the business of the Indians, the strongest opinion was expressed by the Head of the Indian Office against the continuance of the intervention of any other Departments. Your Committee, to a certain extent, concur with the Chief Superintendent; but some part of his theory, they are not disposed to recommend as feasible.

“I am of opinion,” says the Chief Superintendent, “that the duties of the Indian Department may be performed without the aid or intervention of any other Department: *Provided* that obvious and necessary assistance to carry on the details be accorded to it, which is possessed by every other Department in this Province, and that too with advantage not only to the Indians, but to the public, who have become interested or concerned in their affairs. It is needless to attempt to conceal, that the present state of the Department is the very reverse of what it should be; and I doubt the ability of any one now to restore to it the records of transactions and occurrences, whether financial or otherwise, which have passed through it.”

With regard to the objections, founded upon the inconveniences arising out of the dependence of the Indian Department upon that of the Commissariat, your Committee are impressed with the conviction, that much good would be attained by concentrating within the powers of the Indian Office, much of what is now done by the union of the two.

The disposal of lands surrendered by the Indians, to be sold by the Crown for their benefit, is one of the most important services connected with the Indians' interests, and is performed by the Surveyor-General and Commissioner of Crown Lands. This duty the Chief Superintendent is of opinion ought to be transferred to the Indian Office, together with the rest; and zealous, doubtless, for the interests of the Indians, he complains with some warmth of the unnecessary, and, as it certainly appears, expensive interposition of other Departments, and the consequent uneconomical administration of the Indians' affairs. He says:—

“There appears really a desire on the part of other Departments to participate in the onerous duties of the Indian Office. A Clerk in the Receiver-General's Office is made the Accountant of the Six Nations Indians. The Surveyor-General surveys the Blocks of Indians' Lands designed to be sold; the Commissioner of Crown Lands has the selling of them, and is both Auctioneer and Accountant. The Surveyor-General's Office has, I believe, a per centage or charge in some shape or other for surveying—the Commissioner of Crown Lands another for selling—for receiving the instalments—for keeping the Accounts—in fact for doing what should be the most important part of the duty of the Chief Superintendent, and yet hitherto that Officer has not been allowed even a Clerk to assist him in the daily necessary duties of the Department, although sums of money have been taken and expended from the Indian Funds in per centages, and in rewarding the services of other Departments—quite sufficient, and I believe more than sufficient, to have placed and maintained the Indian Office on a most respectable and efficient footing.”

“The most serious consequences to the Indians have resulted from this system, and which is the more to be regretted as they are now irremediable. Vast sums which, from time to time, have been realized from sales of Blocks of their lands, (especially reserved for the use of them and their posterity,) instead of being invested in conformity to the trust, and the interest only paid over to the claimants, have, on the contrary, been from time to time divided and distributed among them, and are consequently lost to those for whose benefit and advantage they should have been safely invested, and inviolably preserved. Had the system of conducting the Indian Department been different from what it has been, and indeed to what it still is—had the Head of it, and he alone, been invested with certain discretionary



“powers, to propose and carry out measures, which, in his judgment, he thought beneficial, and been held responsible for those measures, as well as for the performance of the ordinary duties of his office, I am bold to say, that the interests of the Indians would have been better consulted.”

Upon certain points, so strongly animadverted upon by the Chief Superintendent, especially the sales of the Indians' Lands, and the imputed want of economy connected therewith, your Committee examined the Commissioner of Crown Lands, who explains the nature of such sales, and gives very fully his reasons why the conduct thereof cannot, in his opinion, with any propriety, be removed from the Department of the Surveyor-General, or any material alteration made therein.

“The principal sales of Indian Lands, made by this Office, have been at Auction, under the authority of His Excellency the Lieutenant-Governor, for the time being. The terms of sale are: one-fourth of the purchase money down, or within a month; the remainder in three equal annual instalments, with interest upon each instalment as it becomes due, or in other words until it is paid.”

“It has not been found that regularity in making those payments has been the result of the credit given, nor has it hitherto been considered expedient to resort to measures more compulsory than a notice in the Gazette, calling upon the purchasers of Indian Lands to comply with the terms of sale, the lands and improvements thereon being subject to the debt and accruing interest, no doubt can be entertained of the security as to final payment. It has been suggested to me, by persons of much experience, that great general benefit would arise, if Indian Lands were sold by private contract by the several Agents in their respective Districts, in like manner as Crown Lands, and under the same regulations, pursuant to the Act of the Provincial Parliament for the disposal of Public Lands, promulgated on the 17th May, 1838. I am not prepared to agree with this opinion to the extent expressed as regards Indian Lands, for the following reasons:—In the first place, I am confident that if U. E., Militia, and Military claims, were received in payment for Indians' Lands, as for Crown and Clergy, that they, in connection with the two former, would be of far larger amount than the receipts in money for Crown Lands, which would render it impossible for me to pay to the Indian the amount due to it by the Crown Fund, (now in arrear.) I therefore think it impracticable at present, to receive these claims in payment of Indian Lands.”

“2ndly.—The proceeds of Indian Lands are, I have no doubt, enhanced by the system of a credit sale, a higher price being obtained in consequence, without a loss of interest; and although I do not advocate a credit system for the disposal of public Lands generally, yet, under the present distressed state of the monied interests in this Province, and in the neighbouring Republic, I cannot see that any benefit would result publicly, or to the particular service, by change at this crisis from a partial credit to a cash sale.

“It appears evident to me, however, that the power to sell by private contract, Lands upon which a fixed price has been placed, and its correctness as to value tested by competition at auction, where the lands have been withdrawn unsold, must have a beneficial tendency upon the interest particularly affected, inasmuch as no opportunity is lost of making sales to actual settlers, who are generally the class of persons likely to seek for such purchases from the resident Agents, in the Districts where the Lands are situated, and who by their occupation and improvement of the Lands so bought, raise the value of the unsold portion, or at least make it saleable, though of inferior quality.

“That a system tending to facilitate the disposal of Public Lands, by giving the person desirous to settle an opportunity of at once purchasing, and laying out on the improvement of his Land a portion of his capital, which is otherwise spent in support of his family, waiting upon periodical sales at auction, is a public benefit cannot be denied.

“The upset prices of Land thus sold may be varied periodically, should circumstances call for increased value, the propriety of which may be at once tested by a sale at auction. In all sales of Public Lands made at present a deposit in money is paid down, and is liable to be forfeited should the purchase not be completed. This plan has been found completely to obviate an evil which gave rise to a very just complaint, namely, the bidding off of Public Lands by persons not having a bonâ fide desire to purchase, upon the speculation of selling the interest acquired by the bid at auction, to some person desiring to purchase the Land.”



In regard to concentrating within the Indian Office, and subjecting, as far as may be, to its exclusive jurisdiction, all the affairs connected with the Indians, and the administration of their property, your Committee have carefully examined the reasons for and against the proposition, of transferring to it the sale of Indian Lands from the Office of Commissioner of Crown Lands.

The reasons against this measure, are strongly urged by the Commissioner of Crown Lands himself.

"It appears to me," he says, "that the originals or copies of the documents upon the authority of which the different surrenders have been made by the Indians to the Government, ought properly to be lodged in the Surveyor-General's Department, which is the Office of reference to every transaction connected with land, which affects the interests of the Government therein; and as no Patents, under existing regulations, can issue but through that Office, it ought to have amongst its records the power or authority under which the Crown undertakes to complete a Grant. That the sales being made by the Agents of the Department, and at their respective localities by private contract, is most beneficial to the Indians' interests, and that the concentration of the management of the sales of the different Public Lands in one Department, has a beneficial effect upon the whole, if properly managed. That thereby the expense to each interest is lessened—the facility to the public of obtaining general information upon local affairs increased—the power of adopting the principle upon which sales are conducted, in accordance with the wishes and wants of the purchaser, is facilitated by the general correspondence on land affairs going through one channel, and where, as at present, Agents are appointed in every District for the disposal and management of Public Lands, arrangements can be made by one Head with greater propriety than by more." He is therefore of opinion, that the removal of documents connected with Indian landed property to the Indian Office, would not be practicable nor beneficial to the interests of the Indians.

Notwithstanding the respect due to the opinion above quoted, your Committee are convinced that it would essentially benefit the Indians' interests, without in any way interfering with the principle respecting the Surveyor-General's Department, if the contracting for sales of such portions of the Indians' Reserves as are set apart for that purpose, were left entirely to the Chief Superintendent. His certificate of the sale and payment of the purchase money, would be a warrant to the Surveyor-General to issue the description and Patent, just as a similar certificate from Colonel Talbot, or other person entrusted with the sale and settlement of Crown Lands. While, in respect of facility of search, there is no reason why the public might not have equal opportunity in the Office of the Chief Superintendent, as that of the Surveyor-General or Commissioner of Crown Lands; and, on the other hand, it is to be supposed that the Superintendent, from his constant intercourse with the Indians, will be possessed of more accurate information concerning the value and local peculiarities of each particular lot, than the Commissioner of Crown Lands, and feel greater interest in making advantageous agreement, than can be expected from ordinary Agents for the sale of Wild Lands of the Crown; add to which a portion at least of the heavy charges now attaching upon the purchase money of Indians' Lands would be saved, the business now so costly, forming part of the general services of the Indian Office.

The charges against the proceeds of the sales of Indians' Lands, which are made by the Surveyor-General's Department, are remonstrated against by the Chief Superintendent as onerous and unnecessary. They are explained by the Surveyor-General; and so long as the sales are conducted by the Officer of that Department, and the services of the Clerks devoted to the Indians' affairs, in common with the general business of the Government, it is not unreasonable that they should pay their proportion.

The Surveyor-General states the amount of remuneration to be less than the strict proportion, and your Committee have no doubt that it is so; but they cannot divest themselves of the conviction, that the duties now done by the Clerks in the Surveyor-General's Office, and paid for out of the Indians' Funds, as extra services, might be performed in the Indian Office without any such extra payments, and the Clerks of the Surveyor-General left more uninterruptedly to their other duties.

"The sums," he says, "debited by me for Clerks' salaries to the Indian Accounts, have been charged upon the principle that the Indians were, in justice, liable to a share of the Office expenditure, proportional to the services rendered to them, based upon receipts of their Funds. The business of the Indians, as well as that of all other services in this Depart-



"ment, is transacted not by the appropriation of the time of one or more Clerks to its individual interests, but by the united efforts of all and each in the different Departments of the Office which he fills. I had, on many occasions, answered applications for an allowance for extra work by the Clerks, by saying that I admitted the claim, and would take the first opportunity of making the allowance. This I did on Mr. Steers leaving the Office: and the general Indian Fund being free of any charges upon it, I thought the sum might be justly charged against that Fund. The amount is so small as to bear no proportion whatever to the extra services of the Clerks, as such services are remunerated in other Departments, and it is given as remuneration for the services of three years, during almost the whole of which time the Clerks worked in the Office long after official hours."

"In proportion of salaries to receipts paid by Crown Lands from 14th July, 1836, to 30th November, 1839, in round numbers, £1,708—the whole Indians, including the Six Nations, should have paid £2,000, and have paid only £1,088. The Stationery charged is not in greater proportion. The sum charged for Mr. Burwell, was for surveying Six Nations Indians Lands, under Order in Council, and making a General Plan of that entire Tract, which was a very laborious undertaking, and has been finished with much accuracy and ability. The remaining sums, from No. 9 to 14, inclusive, do not appear as charged in the Accounts of this Office. I find, upon inquiry, that they belong to Mr. Turquand's Accounts."

If all the affairs of the Indians were, as your Committee think they ought to be, concentrated in one Department, its accomplishment would require a series of details which your Committee have not attempted to digest, considering that the principles of any such arrangement should, in the first place, be determined. If entrusted with full authority, it would, among other things, form an immediate duty of the Chief Superintendent, to look into the past management and disposal of the Indian Funds—to ascertain the existing and remaining sources of revenue, and to look forward to the best mode of insuring their future increase and security.

Under the first head, two prominent subjects would be, the Grand River Navigation Stock, and the moneys that have passed through the Commissioner of Crown Lands Office, to which may be added the balances due on Timber, Licenses, &c. sold by Mr. Blair. It will be seen, on reference to his answers, that a large sum is outstanding in securities—upon the propriety of accepting and the practicability of enforcing which, the Committee are not satisfactorily informed. It will also be perceived, that large sums have been consumed in the Commissioner of Crown Lands Office, in the payment of Clerks and contingent expenses, without any apparent authority beyond the discretion of the Head of that Department—a practice which your Committee consider decidedly objectionable, with regard to any Fund of a public nature, and the propriety and justness of which, in relation to the Indians' moneys, should they think be fully examined into, and if sanctioned, be expressly approved by the Government.

The Grand River Stock is not only unproductive, but a burthen to the Six Nations Indians, having already absorbed about £20,000, and requiring that sum to be eventually very nearly doubled. It was, in the estimation of the Committee, an injudicious investment, and, in its result, appears inconsistent with that scrupulous attention to which their interests are entitled at the hands of the Government, on which they have always relied with such implicit confidence.

It would be an agreeable duty if the Committee could suggest any feasible plan of obviating the difficulty, but none occurs to them, unless the Crown were to assume the Stock, and refund the advances already made, out of the general Territorial Revenues.

Your Committee feel that they have subjected themselves to the imputation of overloading their Report with extracts from evidence, which might, with as much propriety, have been referred to in the Appendix; but sensible of the inconvenience of constant reference to other documents for confirmation of opinions, an inconvenience frequently so great as to cause a less minute examination of the grounds of those opinions than is desirable, they have exposed themselves to the risk of such a censure, in their anxiety to insure to the evidence a more rigid and attentive consideration than is at all times the fate of an Appendix.

Your Committee will now, as concisely as possible, recapitulate the subjects of their consideration; the defects in the constitution and operation of the Department, which appear to them to require attention and improvement; and respectfully make such suggestions as in their opinion will effect such improvement.



*First.*—With regard to the system of paying the Annuities, your Committee are not prepared to recommend any change at present. They are of opinion that the mode described by Mr. Jarvis, of paying them in commodities, which are generally useful to the communities, and have a tendency to domesticate them, and promote the practice of Agriculture, a mode happily, as it appears, originating in the good sense of the Indians themselves, ought to be continued.

The changes recommended by your Committee under other heads will, they trust, have the effect of rendering such system still more agreeable and beneficial to the Indians.

*Secondly.*—As to the mode of taking care of the Indians' Lands, and whether great alterations and improvements might not be effected, much to the advantage of the Indians, your Committee have already, in the body of their Report, entered at great length into this perplexing subject, and are strongly impressed with the opinion, that so entire a change not only in the preservation, but in the appropriation of the Wild Lands, must be effected before any material improvement in the social condition of the Indians can be hoped for, (schemes in relation to which, your Committee will submit in their Report upon the best means of ameliorating their condition generally,) that they, for the present, avoid recommending any partial alterations, and confine themselves to the protection of their property, against the evils predicated in the,

*Third branch of this inquiry.*—As to the course to be adopted with respect to Squatters upon Indians' Lands. These may be divided into two classes—First, of those who have taken illegal possession of the Land, either under some pretended license from individual Indians, or without even such colour of title, for the purpose of farming alone, and have cleared and cultivated, and built upon the Land.

Secondly. Such, whose illegal possession is accompanied by circumstances of a still more objectionable nature—such as cutting and plundering the valuable Timber—keeping houses for the sale of spirituous liquors, and otherwise disseminating the vices, into which the Indians so easily fall, and which are the real source of much of their destitution.

The first class by the valuable improvements upon and attached to the Lands, have given a sort of security for their ultimately making to the Indians full compensation for their temporary usurpation, and their cases may for the present be postponed, and taken into consideration in connection with the scheme above alluded to.

There were numerous instances of such upon the Lands surrendered to the Crown, and conveyed and sold for the Indians' benefit; these lots were valued with the improvements, and the intruders had the privilege of pre-emption, at the price fixed by the Government. If abandoned, they were of course, with their increased value, put up to public competition.—This rule might be beneficially followed again, whether the Lands be leased or sold.

The second class of Squatters, your Committee conceive to be entitled to no consideration, but that the Commissioners appointed under the Act for the protection of Indian Reserves, ought to be instructed promptly to enforce the law against them.

The great difficulty hitherto felt in getting rid of those trespassers was, that after the forms of the law had been carefully followed, and the intruder ejected by the Sheriff, a few weeks, or even days only, would elapse before he was back, and as completely in possession as ever. This fact (as the Chairman of this Committee is aware) occurred repeatedly upon the Indian Reserves in Tyendinaga, where valuable locations, on the great Eastern Road, were for many years maintained, with so successful a pertinacity, as almost to draw contempt upon the administration of the law. But the Act in question having provided a summary penalty for resuming possession after being duly removed, it is hoped that its powers will be found sufficiently efficacious for the purposes contemplated.

It may be proper here to notice, in reference to Mr. Sullivan's recommendation, that his Deputies should be appointed Commissioners under the Act, that the Chief Superintendent, and Deputy Indian Superintendents, are already appointed, especially with a view to the Indian interests; but that as the Statute extends to all the Crown Lands generally, whoever are commissioned for their general protection would, of course, have jurisdiction over the Indian Reserves, and might, whenever necessary, be aiding and assisting in the correction and prevention of the abuses thereon, which the Legislature desired to remedy.



*Fourth.*—As to the alterations which may be beneficially introduced in the mode of proceeding now adopted, as regards the annual Presents.

If the course of conducting the business, by means of the Commissariat, is to be perpetuated, your Committee can do little more than to suggest that such changes in the nature of the Presents should from time to time be made, as from the personal knowledge of the Chief Superintendent shall be desirable to the several Tribes, in relation to their becoming, more or less, a domesticated or agricultural people.

Mr. Jarvis already recommends the substitution, or rather addition of shoes and trowsers, as desired by the Indians. Even their adoption of this more convenient and comfortable form of dress, shews a prejudice got rid of, consequently a step gained.

Your Committee are struck at the immense expense said to be incurred in the transport of these Presents, before they arrive at the different Posts for distribution—an expense which, in many cases, is stated to be most disproportionably enhanced. This being, of course, paid out of the Parliamentary Grant, must, if true, seriously diminish the same, and absorb an amount, which, if a better mode could be devised, might be much more beneficially applied.

The increase in the price of goods imported by wholesale Merchants, and sold by retail in the remotest settlements of the North or the West, bears no proportion to that which is alleged to be in effect the price of the articles distributed to the Indians.

Upon reference to the Chief Superintendent, the Committee have reason to doubt the accuracy of Mr. Blairs' impressions upon this subject.

Upon the *Fifth* subject of inquiry—the present course of conducting the business of the Indian Department, and whether beneficial alterations might not be made—your Committee are convinced, that the present machinery of the Office is totally inadequate to effect any good, according to the course even at present pursued, and will be still less adequate, if the changes to be recommended by your Committee be carried into effect.

With regard to the Office of the Chief Superintendent, it is proposed to make such arrangements as will enable that functionary to attend more to the *Statesman's* duties of his Office, the extensive nature of which, and its importance to the good government and progressive civilization of the Indians, has been strongly shewn, instead of confining him exclusively to those services which might be equally well performed by a Clerk, and enable him accurately to know the real state of the Indians' Funds, without waiting to be enlightened from another Department, and so to organize the Office as to render it fit for the more efficient discharge of its more extended duties. The attention due to the property and general interests of the Grand River Indians, until lately managed by Trustees, is in itself sufficient to occupy one man's time.

To produce this efficiency in the duties attached to the Office of the Chief Superintendent, and (by supposition) about to be added, it will be necessary that he should be assisted by—

1st. A Chief Clerk, competent to conduct the business and correspondence of the Department, and act as its Head during the occasional absence of the Chief among the different Tribes, and his annual visit to the Great Manitoulin Island—salary proposed, £250.

2nd. A Book-keeper, who will have full occupation in attending to the Indians' Accounts, and Land payments, &c.—salary £200.

The salary of the Chief Clerk, it is proposed, shall be paid out of the Parliamentary Grant—the other out of the Indian Funds. It may be remarked here, that the salary of the late Acting Trustee, whose Office has been discontinued, having fallen in, will go a considerable way towards providing for this additional assistance to the Chief Superintendent; but the gain to the Indians from the better management of their property, will, independent of that, in the opinion of the Committee, far more than counterbalance this outlay.

3rd. It is next proposed to transfer to this Office the management of all sales of Indians' Lands, ordered to be sold for their benefit—the settling of conflicting claims, to which among intruders coming within those above comprised by your Committee in the *first* class, falls peculiarly within the Province of the Indian Department.

4th. To enable the Head of the Department to act without the intervention of the Commissariat.

*First*—By transferring the surplus of the Grant from the Imperial Parliament to the Receiver-General, after defraying the charges with which it is burthened, empowering the Chief Superintendent, under the sanction of the Governor, to purchase the casual supplies, to be distributed among the Indians in such manner, and of such kind, as will be most beneficial to them.

*Secondly*—By drawing from the Receiver-General the sum appropriated from the Territorial Revenue to the payment of the Indians' annuities, instead of obtaining it, in the first instance, from the Commissariat. This being merely a Provincial Fund, there does not seem any necessity for such circuitry. The only pretext seems to be, it has the appearance of an accommodation to the Indians, being drawn from the Military Chest in advance, and then repaid from the Territorial Fund. The practice may have originated in the Indian having formerly been a Military Department, and the Military Chest the primary source from which funds were drawn to defray all the expenses incidental to the Establishment.

5th. The Chief Superintendent might, your Committee conceive, be authorised, under proper restrictions, to provide a lodging, rations, &c. for the use of Indians visiting Toronto, without the necessity of conforming to the present routine. For this purpose, he should be empowered to make such economical contract as to him shall seem advisable;—also, to contract for and purchase such articles of Farming Stock, &c. as may be required by the Tribes, and be accepted by them instead of money payments, on account of their annuities.

Commensurate with so great an increase of discretionary authority to the Chief Superintendent, should, of course, be the responsibility and the checks, by which he should be bound. He ought, your Committee conceive, to be made a Public Accountant, and be required to give security to the Crown in the sum of £ ———.

Your Committee suggests, that in the conduct of his Office, the Chief Superintendent should be obliged to keep—

1st. A Book, in which shall be entered all the Correspondence of the Department, with an Alphabetical Index.

2nd. Books in which a Debtor and Creditor Account shall be kept, in respect of each Tribe separately, shewing the payments on account thereof; and that on the first day of April, and the first day of October, half-yearly, the Accounts be made up, and the balance struck, and that copies of them be immediately furnished to the Chiefs of each Tribe, for the purpose of being submitted to their respective Councils, and on their being approved, their totems or signatures to be affixed in testimony of the correctness of such account. The accuracy of the Indians in these matters, your Committee take this opportunity to observe, is very remarkable.

3rd. That a Book of Account be kept of all moneys received and paid on account of sales of land, and otherwise, by the Chief Superintendent, shewing the account of each Tribe separately, and the Lots, and other particulars, in respect of which such moneys shall have been received and paid.

4th. That an Account be opened at one of the Chartered Banks of the Province, in the name of the Chief Superintendent, of all moneys received and paid by him in such capacity, shewing the receipts and payments made on account of each Tribe separately. That he shall pay from day to day into the Bank, such sums as he shall so receive; and that, on no account whatever, shall any private moneys belonging to the Chief Superintendent, be mixed up in such account.

5th. Your Committee propose, that the Chief Superintendent should make an arrangement, by which the Bank of Upper Canada should become Treasurer of the Department, and that all payments to be made by purchasers of Indian Lands, or other persons indebted, should be made by deposit in the Bank directly, or by Agents of the parties. In giving effect to this plan, the parties required to make payments should be considered as responsible, till the money was actually deposited with the Bank, or at one of its Agencies. Moneys might, of course, be remitted to the Chief Superintendent, whose duty it would be immediately to deposit the same; but, until paid in, the amount would not be available to the credit of the payer, as against the Indians and the Department.



The Superintendent should keep a Cash Account with the Bank, and also separate Accounts with each individual. A Pass Book should also be provided, and be made up at the Bank weekly, from which the entries should be made in the Chief Superintendent's Accounts.

To preserve accuracy, every payment should be accompanied with a memorandum, designating on what account made, according to the following form:—

#### SIX NATIONS, OR OTHER TRIBES.

A. B. deposits £ ———, on account of Lot No. ———, in the ——— Concession of the Township of ———, (or as the case may be.)

This document should be handed over to the Chief Superintendent weekly, with the Pass Book, to enable him to make the proper entries.

Whenever a sum exceeding £ ———, should be deposited, it should be the duty of the Chief Superintendent to vest the same in Government Stock, drawing upon the Bank by a Check, designating the object, and signed by him, the Inspector-General, and the Governor, or his Secretary by command.

6th. That all Drafts or Checks given by him for any of the said moneys, be countersigned as above proposed, and that the purpose for which the Checks are given, be therein clearly stated; and that half-yearly, on every first day of April and first day of October, a General Account of all moneys received and paid by him, be rendered on oath, and submitted, duly vouched, like other Public Accounts, to the Inspector-General, or to the Board of Audit, should one be established—that on the Annual Account being made up, and the balance struck, a Certificate by the Cashier of the Bank, where such Account is kept, should be required, stating that such balance is actually deposited there, and that a copy of the Account of each Tribe be transmitted to the Principal Chief, as soon as the same shall have been audited and allowed.

7th. That all evidence of Title to Property conveyed to the Indians, should be first examined and approved by the Law Officer of the Crown, previous to the execution of any Deeds of Conveyance, &c.

Your Committee cannot close this Report without stating, that besides the ready assistance given to them by the Chief Superintendent, they are much indebted to Mr. Varden, who has, during the last four months, without any remuneration, been assisting Mr. Jarvis, in getting under the arrears of business, and that he has shewn much assiduity, and obtained an intimate knowledge of the business of the office, which recommend him for the appointment of Chief Clerk.

All which is respectfully submitted.

(Signed)

ROBERT S. JAMESON,

“

J. B. MACAULAY,

“

WILLIAM HEPBURN.

*No. 4 Committee Room,*

January, 1840.

















